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SHAPE THE
FUTURE**

NORTH DAKOTA STATE UNIVERSITY

Student Organization Handbook — Tax Management

Effective: April 1, 2024

Created by Eide Bailly LLP

For questions, please contact: Student Activities Office

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***Disclaimer:** This guide contains the most common scenarios student organizations may encounter related to tax management. This guide does not cover all situations. We recommend you consult competent legal, accounting or other professional advisors regarding the implications of situations not covered in this guide. Questions and additional information can be submitted to Student Services .*

Section 1: Determining Your Organization's Current Status

All student organizations should operate as non-profit organizations and not generate income for the benefit of individuals. Student organizations do not have federal tax-exempt status unless applied for independently.

If an organization earns \$5,000 or more in one year, the organization is technically required to file taxes as an unincorporated association even if it is not legally formed as corporation. The organization can expect tax rates of 21% federal taxes plus state taxes.

Obtaining tax-exempt status will make your organization exempt from owing income tax, which may result in a significant savings over time. Additionally, obtaining 501(c)(3) status can allow your organization to receive tax-deductible donations and allow you to apply for grants. This can be a great way to raise funds.

Refer to Section 2: Overview of Tax-Exempt Status

The first step for every student organization in this process is to determine your organization's status with the state of North Dakota and the IRS. The current status will help to determine the next steps to take.

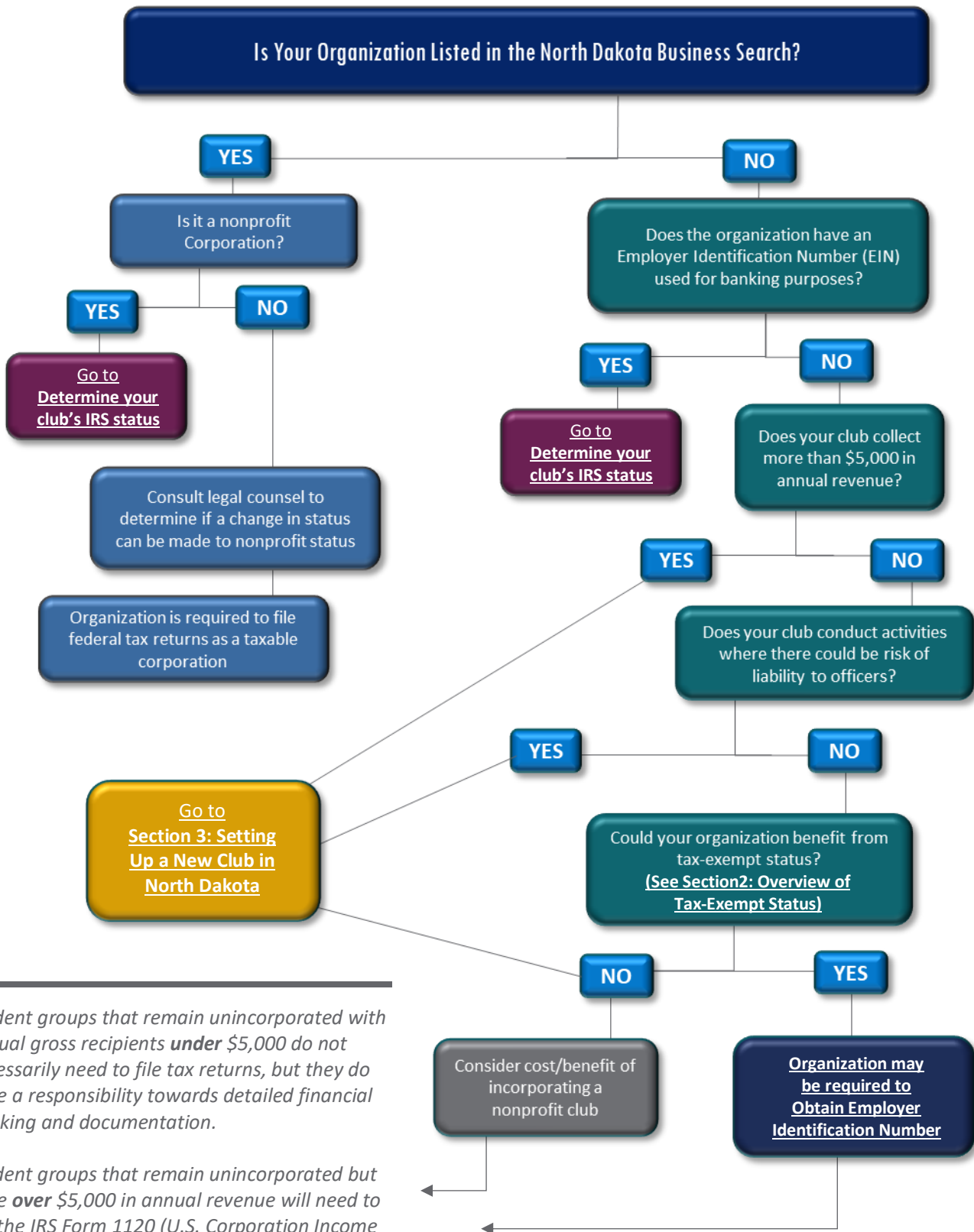
DETERMINE YOUR ORGANIZATION'S STATUS IN NORTH DAKOTA

North Dakota

In the state of North Dakota, a student organization is typically going to be formed using one of three structures.

- **An unincorporated association**- this type of structure consists of two or more members joined by mutual consent to carry out a charitable, educational, religious, literary, or scientific purpose of its members. The association will not be recognized by the state of North Dakota as a separate legal entity but may have Articles of Association or other documents. A trade name can be used to identify it in pursuit of its mission by filing a [Trade Name Registration](#) with the Secretary of State.
- **A nonprofit corporation** is an entity created by one or more persons and granted legal recognition as a separate entity. The Office of the Secretary of State grants a certificate of incorporation upon the filing of articles legally recognizing the nonprofit organization as a separate legal entity. The benefits of structuring an organization as a nonprofit corporation include the ability to own assets and hold title to real property, the ability to apply for tax-exempt status from the IRS, and liability protection for members, managers, governors, officers, directors, and volunteers.
- **A business corporation** is an entity that is formed for the purpose of generating profit for its shareholders. The corporation has its own rights, privileges, and liabilities distinct from those of its shareholders. A business corporation has the same benefits as a nonprofit corporation other than they are not eligible to apply for tax-exempt status.

To determine the organization's current status with North Dakota, visit [Secretary of State Business and Charitable Organization Search](#).



Student groups that remain unincorporated with annual gross recipients **under** \$5,000 do not necessarily need to file tax returns, but they do have a responsibility towards detailed financial tracking and documentation.

Student groups that remain unincorporated but have **over** \$5,000 in annual revenue will need to file the IRS Form 1120 (U.S. Corporation Income Tax Return) as a taxable organization or proceed with filing for nonprofit and tax-exempt status.

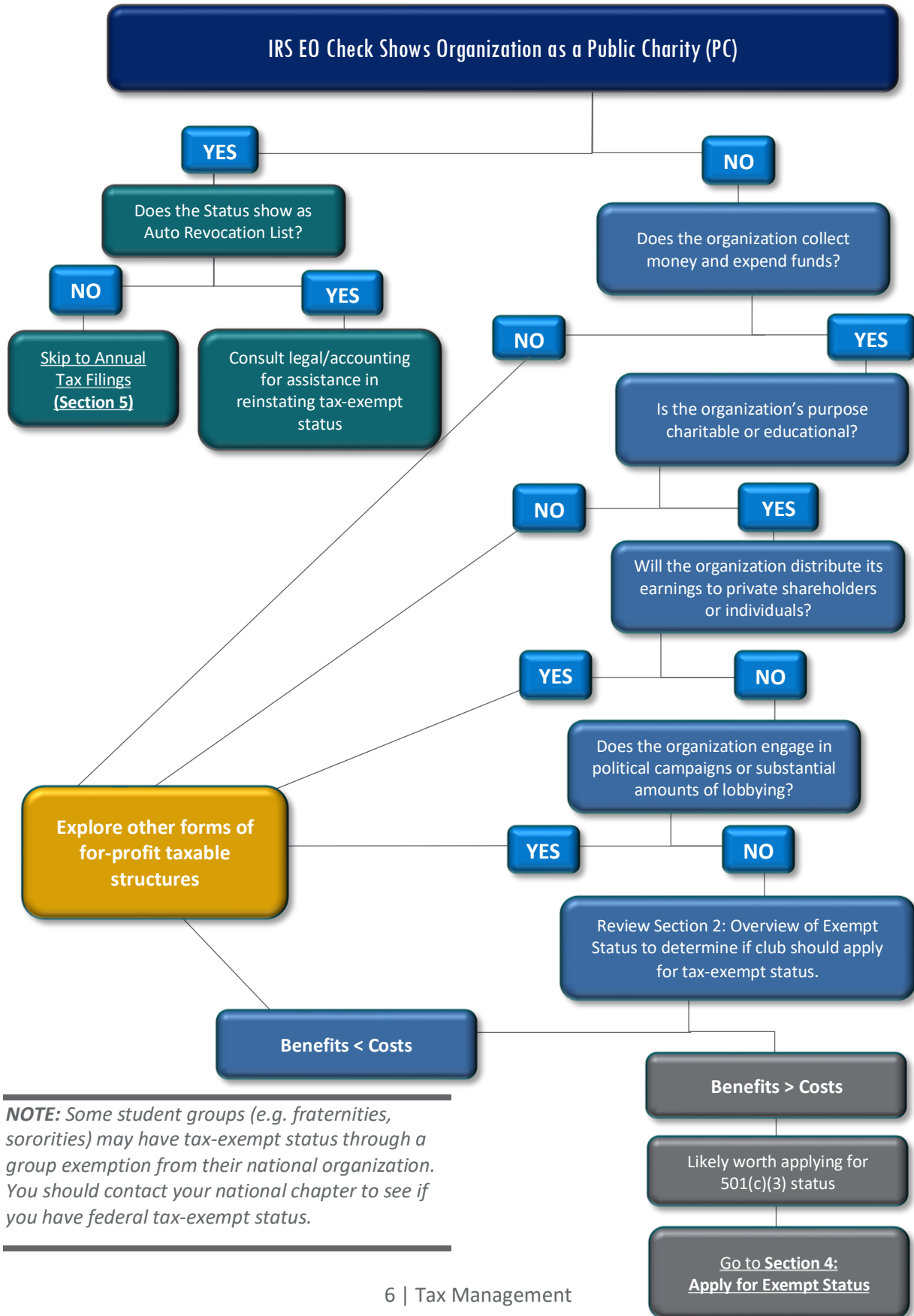
DETERMINE YOUR ORGANIZATION'S STATUS WITH THE IRS

Internal Revenue Service (IRS)

There is an online search tool available on the IRS website that provides information on an organization's tax-exempt status and filings as well as has additional tax documents such as a copy of IRS Determination Letter and Automatic Revocation of Exemption List. More information on how to search an organization using the tool can be accessed with the link below.

Please see **Resources Section A: Checking Your IRS Tax Status** for detailed instructions on checking your IRS status.

Is Your Organization in Good Standing with the IRS?



NOTE: Some student groups (e.g. fraternities, sororities) may have tax-exempt status through a group exemption from their national organization. You should contact your national chapter to see if you have federal tax-exempt status.

Section 2: Overview of Tax-Exempt Status

This section provides an overview of tax-exempt status, why it is important and various options for tax-exempt status. Tax-exempt status means some or all the organization's income is free from federal, state or local tax. Tax-exempt organizations are typically charities recognized by the IRS under 501(c)(3). While there are other types of tax-exempt entities, this guide will focus on organizations exempt under 501(c)(3). To obtain tax-exempt status, an organization needs to meet certain requirements and seek exempt status approval from the IRS on Form 1023 or Form 1023-EZ. There is an exception for filing for exemption for organizations that anticipate gross receipts of less than \$5,000 each tax year if all other requirements are met.

Requirements of Tax-Exempt Status under 501(c)(3)

- Must be organized and operated exclusively for religious, charitable, scientific, etc. purposes.
- None of its earnings may inure to any private shareholder or individual.
- May not attempt to influence legislation as a substantial part of its activities.
- May not participate in any campaign activity for or against political candidates.
- Upon dissolution, assets must be distributed to other 501(c)(3) entities.

Benefits of Tax-Exempt Status

- Exemption from federal and state income taxes.
- Eligible to accept charitable donations.
- May be eligible for grant funding-most governments and foundations require 501(c)(3) status.
- Exemption from most sales taxes.
- Reduced bulk postal rates.

Considerations of Tax-Exempt Status

- Time/effort to apply for nonprofit status and tax-exempt status.
- Required to annually file an information return
 - Exception for certain entities that have less than \$5,000 in gross receipts annually
- Restrictions on activities (e.g. lobbying and political).

When Does Tax-Exempt Status Make Sense

- Your organization has a history of significant activities and accomplishments.
- Your organization and leaders are committed to continuing the activities and staying in existence for the foreseeable future.
- Your organization could benefit from grant funding or charitable contributions.

Section 3: Setting Up a New Organization in North Dakota

State Specific Information is also available at: [How to Begin & Maintain a Nonprofit Organization in North Dakota](#)

Steps for Setting Up a New Legal Entity

1. **Name Your Organization:** Confirm your chosen legal name does not conflict with another organization registered in the state.
 - a. [North Dakota Secretary of State Name Search](#)
2. **Identify an Incorporator and Initial Board of Directors:**
 - a. Incorporator: Files the Articles of Incorporation
 - b. North Dakota Director requirements:
 - i. Number: Minimum of three individuals
 - ii. Qualifications:
 1. Must be individuals
 2. No residency requirement
 - iii. Term: Default is 1 year
 - c. North Dakota Officer Requirements:
 - i. Must have a president and secretary
 - ii. Must be 18 years of age or older
3. **Obtain a Registered Agent:**
 - a. Must be a person/agency located in North Dakota
 - b. A registered agent's primary purpose is to accept any service of process (notifications of legal action against the nonprofit), notice, or demand and provide those notices to the nonprofit.
 - i. May consider a faculty advisor, lawyer or agency
4. **File Incorporation Documents with the North Dakota Secretary of State:**
(consult a qualified attorney to assist with this process)
 - a. The State of North Dakota has an online form that can be utilized for this process, however the form does not contain all IRS requirements for 501(c)(3) status
 - b. [See Resource Section C: Sample Articles of Organization-IRS Publication 557](#)
 - c. Filing fee of \$40 must be submitted
5. **Obtain EIN:**
 - a. [See Resource Section B: Obtaining an EIN](#)
6. **Establish initial Governing Documents:**
 - a. Bylaws
 - b. Conflict of Interest Policy: [See Resource Section G: IRS Sample Conflict of Interest Policy](#)
7. **Identify the Officers and assign duties**
8. **Obtain Tax-Exempt Status (if determined to be beneficial):**
 - a. [See Section 4: Applying For Tax-Exempt Status](#)
9. **Determine if North Dakota Charitable Registration is Required:**
 - a. A charitable organization is one that benefits the public and solicits money for charitable purposes. Most organizations that want to request donations would meet this definition.
 - i. **Exception:** *There is an exception to the registration requirements for an organization that uses unpaid volunteers to solicit funds for a civic or community project in which the contributions received are used solely for the project and none of the contributions pass on to the benefit of any individual.*
 - b. If your organization meets this exception, registration is not required.
 - c. If you plan to hire fundraisers to solicit funds, you should register as a charitable organization. Registration is done through the First Stop portal [FirstStop portal](#).

NORTH DAKOTA STATE UNIVERSITY STUDENT ORGANIZATION HANDBOOK

FirstStop
North Dakota Secretary of State

UPCOMING DEADLINES:

- Cooperative Annual Report - April 1, 2024
- Partnership (LP, LLP, LLLP, PLLP) Annual Report - April 1, 2024
- Corporation (Farm/Ranch) Annual Report - April 15, 2024
- LLC (Farm/Ranch) Annual Report - April 15, 2024
- Corporation (Foreign- Business and Professional) Annual Report - May 15, 2024

ATTENTION - New Federal Reporting Requirement for Businesses: Beginning January 1, 2024, businesses formed or registered to do business in the United States must file a beneficial ownership report with the federal government. More information regarding these requirements is available on the Office of the Secretary of State's [website](#).

WARNING - Email Messages: Official email messages from the Office of the Secretary of State are sent from an ".nd.gov" email domain (e.g., sos@nd.gov). Be aware of email messages that are sent from alternate email domains. If you are unsure whether an email message appearing to be from this office is legitimate, contact this office to verify whether it was sent by this office.

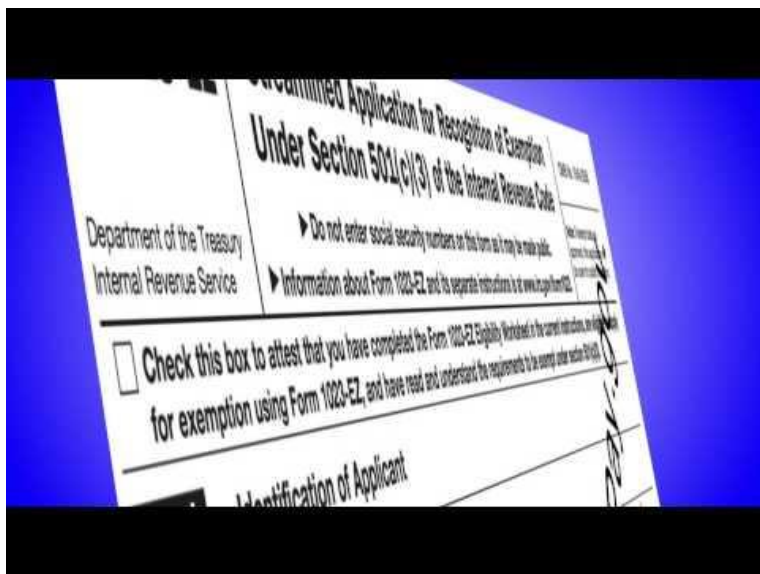
[Enter PIN](#) [NDLogin FAQs](#) [Request Certificate of Good Standing](#) [Check Status of Submission](#) [Data List Requests](#) [Verify Apostille/Certification](#)

Business	Trademark	Contractor	Lobbyist	Charitable Organizations	Notary Public
Search for a business Start a business	Search for a trademark	Search for a contractor	Search for a lobbyist 2023 - 2024 Registered Lobbyists Lobbyist authorization Non-lobbyist expenditure report	Search for a charitable organization	Search for a notary Verify Apostille/Certification
File annual report Amend business Update address	Register new trademark Renew registration Assign registration Cancel registration	Apply for new license Renew license Amend license My records	Register new lobbyist	Register new charitable organization File annual report My records	Apply for new commission Renew commission Update information

Additional information is available: [How to Begin & Maintain a Charitable Organization in North Dakota](#)

Section 4: Applying for Tax-Exempt Status

See Video for general information on applying for tax-exempt status using Form 1023-EZ



<https://youtu.be/-dcLKBIN8hM?si=tWJC5ZEifaTtf90n>

Before you can apply for the tax-exempt status, there are a few steps you need to take:

- Determine if your organization is a Nonprofit Corporation or Association. Refer to the organization's governing documents to determine the organization structure.
- Gather your organization documents, such as Articles of incorporation for a corporation or Articles of Association or constitution for an association
 - Obtain an Employer Identification Number (EIN) if you have not already done so.
See Resource Section B: Obtaining an EIN
- Review the Form 1023-EZ and gather all information needed to complete the application.
See Resource Section D: File Form 1023-EZ and Section F: Example of Form 1023-EZ

Most of student organizations can apply for the Tax-Exempt Status as Section 501(c)(3) Public Charity using **Form 1023-EZ**. This is the application form used by small to mid-size tax-exempt organizations to apply for recognition as a tax-exempt organization under Section 501(c)(3).

To submit Form 1023-EZ, your organization must first complete the Form 1023-EZ Eligibility Worksheet. [Link to Form 1023-EZ Eligibility Worksheet](#). Once the eligibility is confirmed, follow the step-by-step guide to prepare the Form 1023-EZ via Pay.Gov.

Please see a step-by-step guide to file the [Form 1023-EZ](#) at Resource D: File Form 1023-EZ

The IRS also offers an Overview Course called Applying for Section 501(c)(3) Status: [Link to the Video Workshop](#)

Section 5: Annual Federal Filings

Federal

Most small tax-exempt organizations that have an annual reporting requirement can satisfy the annual federal tax filing requirement by submitting IRS Form 990-N, Electronic Notice (e-Postcard). The postcard is due by the 15th day of the fifth month after the year end. For example, the e-Postcard for a calendar year organization would be due May 15th.

Organizations are eligible to file Form 990-N if their annual gross receipts are normally \$50,000 or less. Normally can be determined by averaging the current year and two preceding years gross receipts. Some organizations aren't eligible to use Form 990-N (e-Postcard) even if their gross receipts are normally \$50,000 or less. These organizations must file different forms (Form 990-EZ or Form 990) instead to satisfy their annual reporting requirement.

The following organizations cannot file Form 990-N (the e-Postcard) but must file different forms instead:

- Gross receipts over \$50,000: Tax-exempt organizations with annual gross receipts that are normally greater than \$50,000 must file Form 990 or Form 990-EZ.
- Private foundations must file Form 990-PF.
- Supporting organizations: Most section 509(a)(3) supporting organizations are required to file Form 990 or Form 990-EZ.

Section 527 (political) organizations, required to file an annual exempt organization return must file Form 990 or Form 990-EZ.

FAILURE TO FILE A RETURN FOR THREE YEARS IN A ROW WILL RESULT IN AN EXEMPT ORGANIZATION LOSING ITS TAX-EXEMPT STATUS.

Submitting Form 990-N (e-Postcard)

For a step-by-step guide on how to submit your organization's Form 990-N refer to the following:

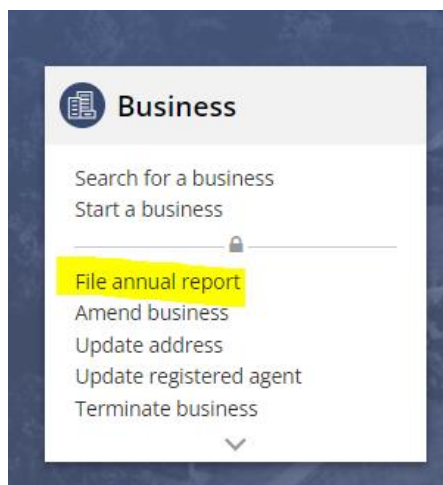
Resource Section E: File Form 990-N (e-Postcard)

Section 6: Annual State Filings

Nonprofit Corporations

A North Dakota nonprofit corporation must file an annual report with Office of the Secretary of State on or before **February 1** of each year. The first filing of the report is due in the year following the calendar year of the date of incorporation.

The annual report must be completed online through the FirstStop Portal at [FirstStop.sos.nd.gov](https://www.firststop.sos.nd.gov).



ANNUAL REPORTS OF A NONPROFIT CORPORATION MUST INCLUDE:

Corporation Name

- Name of the commercial registered agent or name and address.
 - Principle executive office address of the corporation.
- Brief statement of the character of the activities in which the corporation is engaged in North Dakota.
- Federal tax code by which tax-exemption is established.
- Names and addresses of the officers and directors.

Beyond the statutory requirements to file an annual report, the annual report verifies the continued existence of a nonprofit corporation and provides the public with access to the names of its officers and directors.

The filing fee for the annual report is \$10. A late fee of \$5 applies if the annual report is not received on or before the deadline. Failure to file the annual report will cause the corporation to be placed in Not Good Standing and, one year after the report is due, to be involuntarily dissolved.

Charitable Organizations

A charitable organization must file an annual report with the Office of the Secretary of State. A charitable organization's annual report is due on or before **September 1** of each year. If an initial registration is filed by a charitable organization in July or August, the first annual report is due September 1 of the following year.



NOTE: The Nonprofit Corporation Annual Report is different from the report required of a nonprofit corporation that has a charitable registration to solicit. A corporation with a charitable registration to solicit files two different reports each year with the Office of the Secretary of State: a Nonprofit Corporation Annual Report and a Charitable Organization Annual Report.

Section 7: Permanent Records

Without proper recordkeeping practices, organizations may struggle to demonstrate their compliance with the IRS regulations, which could result in severe consequences including the risk of losing their tax-exempt status.

A best practice for recordkeeping for nonprofit organizations is to establish a written document retention and destruction policy. This policy should set guidelines for the length of time that various documents should be held in the files of the organization. The guidelines apply to both electronic files stored in a cloud or a server as well as hard copies stored in a file cabinet.

Although there is no regulation or guideline for document retention that covers all nonprofit organizations, records of the organization listed below should be kept permanently.

- Application for recognition of tax-exempt status (Form 1023-EZ)
- The IRS determination letter recognizing tax-exempt status
- Employer Identification number
- Articles of incorporation
- By-laws with amendments
- Minutes of board meetings and annual meetings of members
- Copy of annual Tax returns
- Copies of annual financial statements
- Contracts or agreements
- Insurance policies including any claims made

These records hold significant historical and informational value and must be kept permanently to demonstrate compliance with IRS and state regulations, support the organization's tax-exempt status, and provide a comprehensive record of key decisions, actions, and policies of the organization.

Student organizations should identify an officer to be responsible for transferring these documents to future officers.

Section 8: Other Tax Documents

In addition to the annual information return (Form 990-N, e-Postcard) filing requirement, many nonprofit organizations face other ongoing compliance requirements to file various returns and reports with the IRS and the State, depending on their activities.

Form 1099 Series Information Return

If the organization made any of the following types of payments during the calendar year, Form 1099 filing might be required.

- For payments of at least \$600 to each person (who is not your employee) for the services performed (including parts and materials) (Form 1099-NEC).
- For payments of at least \$600 to each person to whom you have paid the following during the year (Form 1099-MISC):
 - Rents (Box 1)
 - Royalties (Box 2)
 - Other income (Box 3), including prizes and awards
 - Federal income tax withheld (Box 4), including backup withholding

Employment Tax Returns

If the organization has employees, certain employment tax return filing (Form 941 (quarterly) or Form 944 (annually)) might be required. The organization must also furnish a copy of Form W-2, Wage and Tax Statement, to each employee who received wages to during the year.

North Dakota – State Gaming Permit

In the state of North Dakota, charitable gaming activities may only be conducted by:

- An organization or group of people who have received a Local Permit from a city or county or;
- Nonprofit corporations that hold a State Gaming License issued by the Office of Attorney General

An organization may apply for either a Local Permit to conduct certain gaming activities throughout the year or may apply for a Restricted Event Permit to conduct a one-time gaming event. The application must be submitted to the City or County in which the conduct of the games will be occurring.

If an organization's prizes from the gaming activities exceed certain limits, the organization must apply for a State Gaming License instead. For more information on the State Gaming License requirement, visit [North Dakota Attorney General - Charitable Gaming](#).

Additional Resources

A. Checking Your IRS Status

To verify the organization’s tax-exempt status, visit the [Internal Revenue Service \(IRS\) Tax-exempt Organization Search Tool](#).

Once you are on the landing page shown above, there are several ways to locate your organization in the database. Under the “Search By” field, select either “Organization Name” or “Employer Identification Number (EIN)”

- **Search by “Organization Name”** – In the “Search Term” field, enter the organization’s legal name as it appears on its governing documents (articles of incorporation etc.). In addition, if the organization has a "doing business as" (dba) name, it will be listed in parentheses below the legal name in the search results if the organization's dba is on file with the IRS.
- Alternatively, **search by the organization’s EIN**, which often results in a more precise search.

Example: In this example, we ran a search by name for “North Dakota State University Crops and Soil Club”, with the search results shown below.

EIN	Organization Name	City	State	Country	Database
45-0348174	North Dakota State University Crops and Soil Club	Fargo	North Dakota	United States	Pub 78 Data Form 990-N

From the search result, you can click on the name of the organization to find more details on the entity's tax-exempt status as well as its tax return filing records.

North Dakota State University Crops and Soil Club

EIN: 45-0348174 | Fargo, North Dakota, United States

Publication 78 Data

Organizations eligible to receive tax-deductible charitable contributions. Users may rely on this list in determining deductibility of their contributions.

On Publication 78 Data List: Yes

Deductibility Code: PC [?](#)

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

[^](#) **Tax Year 2022 Form 990-N (e-Postcard)**

<p>Tax Period: 2022 (04/01/2022-03/31/2023)</p> <p>EIN: 45-0348174</p> <p>Organization Name (Doing Business as): NORTH DAKOTA STATE UNIVERSITY CROPS AND SOIL CLUB</p>	<p>Mailing Address: Dept 7670 PO Box 6050 Fargo, ND 58108 United States</p> <p>Principal Officer's Name and Address: Lahni Stachler Dept 7670 PO Box 6050 Fargo, ND 58108</p>	<p>Gross receipts not greater than: \$50,000</p> <p>Organization has terminated: No</p> <p>Website URL:</p>
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B. Obtaining an EIN

For Information about the need for a taxpayer ID number: [About Form SS-4, Application for Employer Identification Number \(EIN\) | Internal Revenue Service \(irs.gov\)](#)

[Apply for an Employer Identification Number \(EIN\) online | Internal Revenue Service \(irs.gov\)](#)

1. Click “Apply online now” to begin the application process.
2. Follow the prompts to complete the form (see below)
3. Once complete make sure you **PRINT THE CONFIRMATION PAGE AND KEEP FOR YOUR RECORDS**. This will have your organization’s new 9-digit EIN Number (xx-xxxxxx) that you will use to apply for exempt status, file your annual return, open the organization’s bank account, etc.

Step-by Step Process of How to Apply for EIN

- 1) The first page contains important information and reminders for the application. Be sure to review them before clicking the “Begin Application” button.

IRS.gov [Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

Important Information Before You Begin

Use this assistant to apply for and obtain an Employer Identification Number (EIN).
[Do I need an EIN?](#)
[Do I need a new EIN?](#)

For help or additional information on any topic, click the underlined key words, or view Help Topics on the right side of the screen. Make sure that pop-ups are allowed from this site.

About the EIN Assistant

- You must complete this application in one session, as you will **not** be able to save and return at a later time.
- For security purposes, your session will expire after 15 minutes of [inactivity](#), and you will need to start over.
- You will receive your EIN immediately upon verification. [When will I be able to use my EIN?](#)
- If you wish to receive your confirmation letter online, we strongly recommended that you install [Adobe Reader](#) before beginning the application if it is not already installed.

Restrictions

- Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.
- If a [third party designee](#) (TPD) is completing the online application on behalf of the taxpayer, the taxpayer must [authorize the third party](#) to apply for and receive the EIN on his or her behalf.
- The business location must be within the United States or [U.S. territories](#).
- Foreign filers without an Individual Taxpayer Identification Number (ITIN) cannot use this assistant to obtain an EIN.
- If you were incorporated outside of the United States or the U.S. territories, you cannot apply for an EIN online. Please call us at 267-941-1099 (this is not a toll free number).

[Begin Application >>](#)

If you are not comfortable sending information via the Internet, download the [Form SS-4](#) PDF file and the instructions for alternative ways of applying.

- 2) The type of legal structure, business, or type of organization should match the organization’s governing documents (articles, bylaws, etc.). Choose the one that applies to your organization and click “Continue”.

- 3) Choose the additional type of your organization and click Continue. Note that each **type** contains a link to more details on each organization type.

4). Next screen is for you to confirm that the type of type of structure you selected is correct. There are Help Topics links available on the page if you're unsure about the selection.

EIN Assistant

Your Progress: 1. Identify 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Please confirm your selection.

Confirm your selection of **Other Non-Profit/Tax-Exempt Organizations** as the type of structure applying for an EIN.

What it is...

- A non-profit organization is an entity organized and operated for one or more of the purposes listed under Section 501(a) of the Internal Revenue Code.

What it is not...

- A business or organization organized for profit.
- A sole proprietorship or partnership.

If you need to change your type of structure, we recommend that you do so **now**, otherwise you will have to start over and re-enter your information. Additional help may be found by reviewing [all types of organizations and structures](#) before making your selection.

Help Topics

- ? [What is the difference between non-profit and tax-exempt status?](#)
- ? [How does my organization receive formal recognition as a tax-exempt organization by the IRS?](#)
- ? [What if I am not sure my organization would qualify as a tax-exempt organization?](#)

5). On the next screen, you will indicate the reasons for your application.

EIN Assistant

Your Progress: 1. Identify 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Why is the Non-Profit/Tax-Exempt Organization requesting an EIN?

Choose one reason that best describes why you are applying for an EIN.

- Started a new business**
Select this option if you are beginning a new business.
- Hired employee(s)**
Select this option if you already have a business and need to hire employees.
- Banking purposes**
Select this option if the reason for applying for the EIN is strictly to satisfy banking requirements or local law.
- Changed type of organization**
Select this option if you are changing the type of organization you currently operate, such as changing from a sole proprietor to a partnership, changing from a partnership to a corporation, etc.
- Purchased active business**
Select this option if you are purchasing a business that is already in operation.

Help Topics

- ? [I do not see my reason for applying here. What should I choose?](#)
- ? [What if more than one reason applies to me?](#)

- 6.) On the next screen, you would enter the information on the Responsible Party, who is one of the officers elected or appointed to an administrative position within the organization.

EIN Assistant

Your Progress: **1. Identify ✓** 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Please tell us about the Responsible Party.

*** Required fields**
 Must match IRS records or this application cannot be processed.
 The only punctuation and special characters allowed are hyphen (-) and ampersand (&).

First name *

Middle name/initial

Last name *

Suffix (Jr, Sr, etc.)

SSN/ITIN * - -

Choose One: *

I am a responsible and duly authorized [member](#) or [officer](#); having knowledge of this organization's affairs.

I am a third party applying for an EIN on behalf of this organization.

Before continuing, please review the information above for typographical errors.

- 7.) On the next screen, you would enter the organization's address.

EIN Assistant

Your Progress: 1. Identify ✓ **2. Authenticate ✓** 3. Addresses 4. Details 5. EIN Confirmation

Where is the Non-Profit/Tax-Exempt Organization physically located?

*** Required fields**
 The only special characters allowed for street and city are - and /.
 Note: Must be a U.S. address. Do not enter a P.O. box. [For military addresses click here.](#)

Street *

City *

State/U.S. territory *

ZIP code *

Phone number * - -

Should the mail be directed to a specific person or department within your organization? (This is commonly referred to as the "Care Of" name.)

If yes, please enter name:

Do you have an address different from the above where you want your mail to be sent? * Yes No

Before continuing, please review the information above for typographical errors.

8). Here, you would enter the the organization’s name, location, and the start date.

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details 5. EIN Confirmation

Tell us about the Non-Profit/Tax-Exempt Organization.

***Required fields**
 The only punctuation and special characters allowed are hyphen (-) and ampersand (&).
 The trade name may not contain an ending such as 'LLC', 'LC', 'PLLC', 'PA', 'Corp', or 'Inc'.

Legal name of Non-Profit/Tax-Exempt Organization *

[Trade name/Doing business as](#)
 (only if different from legal name)

County where Non-Profit/Tax-Exempt Organization is located *

State/Territory where Non-Profit/Tax-Exempt Organization is located *

Non-Profit/Tax-Exempt Organization [start date](#) *

Before continuing, please review the information above for typographical errors.

9). Next four (4) screens are questions on the organization’s intended activities. Answer each question as applicable and click “Continue”.

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details 5. EIN Confirmation

Tell us more about the Non-Profit/Tax-Exempt Organization.

*** Required fields**

Does your business own a [highway motor vehicle](#) with a [taxable gross weight](#) of 55,000 pounds or more? * Yes No

Does your business involve [gambling/wagering](#)? * Yes No

Does your business need to file [Form 720](#) (Quarterly Federal [Excise Tax Return](#))? * Yes No

Does your business sell or manufacture alcohol, tobacco, or firearms? * Yes No

Do you have, or do you expect to have, any [employees who will receive Forms W-2](#) in the next 12 months? * (Forms W-2 require additional filings with the IRS.) Yes No

Before continuing, please review the information above.

Help Topics

[? What is Form 720?](#)

EIN Assistant**Your Progress:** 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details 5. EIN Confirmation**What does your business or organization do?**

Choose one category that best describes your business. Click the underlined links for additional examples for each category.

- [Accommodations](#)
Casino hotel, hotel, or motel.
- [Construction](#)
Building houses/residential structures, building industrial/commercial structures, specialty trade contractors, remodelers, heavy construction contractors, land subdivision contractors, or site preparation contractors.
- [Finance](#)
Banks, sales financing, credit card issuing, mortgage company/broker, securities broker, investment advice, or trust administration.
- [Food Service](#)
Retail fast food, restaurant, bar, coffee shop, catering, or mobile food service.
- [Health Care](#)
Doctor, mental health specialist, hospital, or outpatient care center.
- [Insurance](#)
Insurance company or broker.
- [Manufacturing](#)
Mechanical, physical, or chemical transformation of materials/substances/components into new products, including the assembly of components.
- [Real Estate](#)
Renting or leasing real estate, managing real estate, real estate agent/broker, selling, buying, or renting real estate for others.
- [Rental & Leasing](#)
Rent/lease automobiles, consumer goods, commercial goods, or industrial goods.
- [Retail](#)
Retail store, internet sales (exclusively), direct sales (catalogue, mail-order, door to door), auction house, or selling goods on auction sites.
- [Social Assistance](#)
Youth services, residential care facility, services for the disabled, or community food/housing/relief services.
- [Transportation](#)
Air transportation, rail transportation, water transportation, trucking, passenger transportation, support activity for transportation, or delivery/courier service.
- [Warehousing](#)
Operating warehousing or storage facilities for general merchandise, refrigerated goods, or other warehouse products; establishments that provide facilities to store goods but do not sell the goods they handle
- [Wholesale](#)
Wholesale agent/broker, importer, exporter, manufacturers' representative, merchant, distributor, or jobber.
- Other

<< Back

Continue >>

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details 5. EIN Confirmation

You have chosen Other.

Please choose one of the following that best describes your primary business activity:

- Consulting
- Manufacturing
- Organization (such as religious, environmental, social or civic, athletic, etc.)
- Rental
- Repair
- Sell goods
- Service
- Other – please specify your primary business activity:

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details 5. EIN Confirmation

You have chosen Other: Organization.

What is the primary activity of your organization?

- Athletic – please specify:
- Conservation – please specify:
- Environmental – please specify:
- Fundraising – please specify:
- Homeowners association
- Religious – please specify:
- Social or civic – please specify:
- Other – please specify:

10). On this screen, you would indicate whether you'd like to receive the letter online or by mail. We strongly recommend you request the letter online as it will be available immediately.

EIN Assistant

Your Progress: 1. Identity ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation

How would you like to receive your EIN Confirmation Letter?

You have two options for receiving your confirmation letter. Please choose one below:

- Receive letter online. This option requires [Adobe Reader](#).
You will be able to view, print, and save this letter immediately. It will not be mailed to you.
- Receive letter by mail. The IRS will send the letter to the mailing address you provided - allow up to 4 weeks for delivery.

11). This final page is a summary of your organization’s information. Please review carefully for the accuracy and click submit to receive your EIN.

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation

Summary of your information

Please review the information you are about to submit. If any of the information below is incorrect, you will need to [start a new application](#).

Click the "Submit" button at the bottom of the page to receive your EIN.

Organization Type: Non-Profit/Tax-Exempt Organization

Non-Profit/Tax-Exempt Organization Information

Legal name:	NDSU FUN CLUB
County:	CASS
State/Territory:	ND
Start date:	JANUARY 2024

Addresses

Physical Location:	1234 MAIN STREET FARGO ND 58103
Phone Number:	701-999-9999

Responsible Party

Name:	[REDACTED]
SSN/ITIN:	[REDACTED]

Principal Business Activity

What your business/organization does:	SOCIAL ORG TO PROMOTE PARTICIPATION IN STUDENT CLUBS
Principal products/services:	

Additional Non-Profit/Tax-Exempt Organization Information

Owns a 55,000 pounds or greater highway motor vehicle:	NO
Involves gambling/wagering:	NO
Involves alcohol, tobacco or firearms:	NO
Files Form 720 (Quarterly Federal Excise Tax Return):	NO
Has employees who receive Forms W-2:	NO
Reason for Applying:	STARTED A NEW BUSINESS

We strongly recommend you print this summary page for your records as this will be your only copy of the application. You will not be able to return to this page after you click the "Submit" button.

Click "Submit" to send your request and receive your EIN. Once you submit, please wait while your application is being processed. It can take up to two minutes for your application to be processed.

C. Sample Articles of Organization – IRS Publication 557

<https://www.irs.gov/pub/irs-pdf/p557.pdf>

The following is an example of Articles of Incorporation that contains the required information as to purposes and powers of an organization and disposition of its assets upon dissolution. You should bear in mind that requirements for these instruments may vary under applicable state law. Legal counsel should be obtained to properly execute the Articles documentation.

Articles of Incorporation of the undersigned, a majority of whom are citizens of the United States, desiring to form a Non-Profit Corporation under the Non-Profit Corporation Law of _____, do hereby certify:

First: The name of the Corporation shall be _____.

Second: The place in this state where the principal office of the Corporation is to be located is the City of _____, County.

Third: Said corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Fourth: The names and addresses of the persons who are the initial trustees/directors of the corporation are as follows: Name _____, Address _____.

Fifth: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Sixth: Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

In witness whereof, we have hereunto subscribed our names this ___ day of _____, 20__.

D. File Form 1023-EZ

Here is the IRS webpage with information and instructions regarding Form 1023-EZ: [About Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501\(c\)\(3\) of the Internal Revenue Code | Internal Revenue Service \(irs.gov\)](#)

Create An Account

Create an account on Pay.gov: [Pay.gov - Home](#)

1. Click “Sign In” on the home page. On the “Sign into your account” page, click “Create an Account”.
2. This website requires you to sign in using a trusted authentication provider. [ID.me](#) or [Login.gov](#). If this is your first time setting up either of these authentication providers, choose ID.me., as the setup is simpler than the other.
3. Once the authentication and Pay.gov accounts are created and set up, use the search bar in Pay.gov to search, “1023-EZ”:



4. Select the Form Number 1023-EZ Payment Form from the search query by clicking “Continue”:



DO NOT SELECT FORM 1023

Tips for Using Pay.gov:

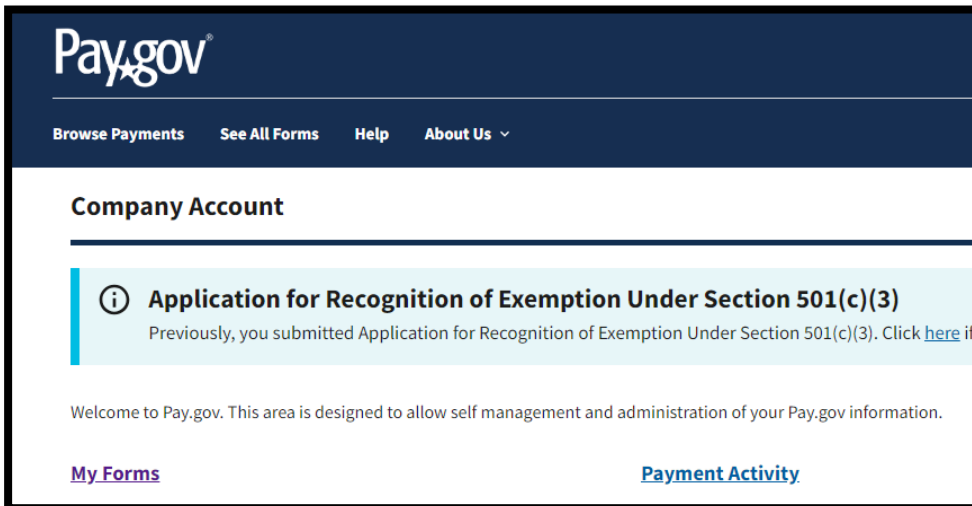
- You do not need to complete the form in one sitting. The website saves progress as you move through the form.
- Use the navigations buttons at the bottom of the screen to navigate or save progress. (Clicking save will back you out of the application, but you can access it again.)
- Be aware of character limitations when using the narrative boxes. There are maximum and minimum character limits as well as special character limitations.
- You cannot move to the next page in the application until all required fields have been populated. If you’re unsure of how to complete a populated field at any time and want to continue forward, I would suggest adding a placeholder narrative to move on.

DON'T FORGET TO COME BACK AND UPDATE THE ITEMS THAT ARE INCOMPLETE BEFORE SUBMITTING THE APPLICATION.

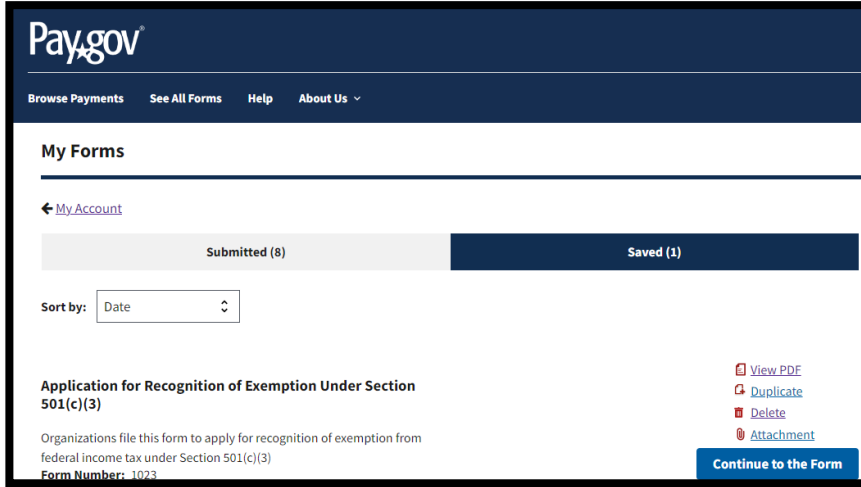
- Pay.gov will automatically sign you out of the software after a certain amount of time inactivity (approximately 15-20 minutes with no activity). Follow the following prompts to reopen the application:
 - Sign back in to Pay.gov.
 - On the home page click, “Go to My Account”.



- Click, “My Forms”



- Navigate to the “Saved” column and “Continue to the Form” to reopen the application.



Note that you will need to attach a single PDF including your Articles of Incorporation and Bylaws (if established) to the application. The user fee to submit Form 1023-EZ is \$275. You cannot submit the application without paying the user fee.

Detailed Step-by-Step on Completing the Form 1023-EZ on Pay.gov

IMPORTANT: You cannot start the Form 1023-EZ application until you have the EIN (Employer Identification Number). For the information on how to obtain the EIN, [See Section B: Obtaining an EIN](#)

Step 1: Confirm the eligibility requirements for Form 1023-EZ is met.

Streamlined Application for Recognition of Exemption Under Section 501(c)(3)

✓
 Before You Begin

2
Complete Agency Form

3
 Enter Payment Info

4
 Review & Submit

5
 Confirmation

1 of 6 **Eligibility Requirements and Identification of Applicant**

Part I - Eligibility Requirements and Identification of Applicant ([See Instructions](#))

Check this box to attest that you have completed the [Form 1023-EZ Eligibility Worksheet](#) in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3). *

Have your annual gross receipts exceeded \$50,000 in any of the past 3 years and/or do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years? If yes, stop. Do not file Form 1023-EZ. See [Instructions](#). *

Yes

No

Do you have total assets the fair market value of which is in excess of \$250,000? If yes, stop. Do not file Form 1023-EZ. See [Instructions](#). *

Yes

No

Step 2: Answer questions on the organization’s structures.

Streamlined Application for Recognition of Exemption Under Section 501(c)(3)

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Before You Begin

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Enter Payment Info

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Review & Submit

5
Confirmation

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of 6

Organizational Structure

Part II - Organizational Structure ([See Instructions](#))

1. To file this form, you must be a corporation, an unincorporated association, or a trust. Select the box for the type of organization. * ?

Corporation

Unincorporated association

Trust

2. Check this box to attest that you have the organizing document necessary for the organizational structure indicated above. ([See the instructions](#) for an explanation of necessary organizing documents.) *

3. Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY) *

📅

4. State of Incorporation or other formation ? *

⌵

5. Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).

Check this box to attest that your organizing document contains this limitation. ? *

6. Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.

Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes. *

7. Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision. ? *

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Step 3: Describe the organization’s specific activities.

Streamlined Application for Recognition of Exemption Under Section 501(c)(3)

✓

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4

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Before You Begin

Complete Agency Form

Enter Payment Info

Review & Submit

Confirmation

3 of 6 **Your Specific Activities**

Part III - Your Specific Activities ([See Instructions](#))

1. Briefly describe the organization's mission or most significant activities (limit 250 characters) ⓘ *

The organization's mission is to promote the participation in various student clubs by the students of NDSU and to create a fun and mutually encouraging environment for all students to connect with each other on and off-campus.

22 characters remaining.

2. Enter the appropriate 3-character NTEE Code that best describes your activities (See the [instructions](#)) ⓘ *

S80

3. To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. Check all that apply. *

- Charitable
- Religious
- Educational
- Scientific
- Literary
- Testing for public safety
- To foster national or international amateur sports competition
- Prevention of cruelty to children or animals

4. To qualify for exemption as a section 501(c)(3) organization, you must:

- Refrain from supporting or opposing candidates in political campaigns in any way.
- Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
- Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
- Not provide commercial-type insurance as a substantial part of your activities.

Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions. *

5. Do you or will you attempt to influence legislation? (If yes, consider filing [Form 5768](#). See the [instructions](#) for more details.) *



Yes

No

6. Do you or will you pay compensation to any of your officers, directors, or trustees? (Refer to the [instructions](#) for a definition of **compensation**.) *



Yes

No

7. Do you or will you donate funds to or pay expenses for individual(s)? *



Yes

No

8. Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? *



Yes

No

9. Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? *



Yes

No

10. Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? *



Yes

No

11. Do you or will you operate bingo or other gaming activities? *



Yes

No

12. Do you or will you provide disaster relief? *



Yes

No

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Step 4: Request the classification as a tax-exempt public charity under 501(c)(3)

Streamlined Application for Recognition of Exemption Under Section 501(c)(3)

4 of 6 Foundation Classification

Part IV - Foundation Classification ([See Instructions](#))

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

1. Are you applying for recognition as a church, school, or hospital (described in section 170(b)(1)(A)(i), (ii), or (iii) of the Internal Revenue Code)? If yes, stop. Do not file Form 1023-EZ. See [Instructions](#) * ?

Yes

No

2. If you qualify for public charity status, check the appropriate box (**2a - 2c** below) and skip to **Part V** below.

a. Select this box to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).** *

b. Select this box to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**

c. Select this box to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**

3. If you are not described in items **2a - 2c** above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.

Select this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the [instructions](#) for explanation of the section 508(e) requirements.) *

Step 5: This screen is only applicable if you're applying for reinstatement of the exemption that's been revoked. This would be the case if you saw "Revocation List" when checking your organization's current IRS Status.

Streamlined Application for Recognition of Exemption Under Section 501(c)(3)

✓
 Before You Begin

2
Complete Agency Form

3
 Enter Payment Info

4
 Review & Submit

5
 Confirmation

5 of 6 **Reinstatement After Automatic Revocation**

Part V - Reinstatement After Automatic Revocation ([See Instructions](#))

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of [Revenue Procedure 2014-11](#). (Check only one box.)

Reinstatement After Automatic Revocation ?

- 1. Check this box if you are seeking retroactive reinstatement under section 4 of [Revenue Procedure 2014-11](#). By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the [instructions](#) for requirements.)
- 2. Check this box if you are seeking reinstatement under section 7 of [Revenue Procedure 2014-11](#), effective the date you are filing this application.

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Step 6: Signature by an officer and payment of user fee.

Streamlined Application for Recognition of Exemption Under Section 501(c)(3)

Progress: 1 (Before You Begin) | 2 (Complete Agency Form) | 3 (Enter Payment Info) | 4 (Review & Submit) | 5 (Confirmation)

6 of 6 Signature

Part VI - Signature ([See Instructions](#))

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete. *

Type Name of Signer [?] *

JOHN DOE

Type title or authority of signer * Date

PRESIDENT 03142024

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Streamlined Application for Recognition of Exemption Under Section 501(c)(3)

Progress: 1 (Before You Begin) | 2 (Complete Agency Form) | 3 (Enter Payment Info) | 4 (Review & Submit) | 5 (Confirmation)

Payment Information

Payment Amount \$275.00

* I want to pay with my

Bank account (ACH)

Debit or credit card

[Previous](#) [Return to Form](#) [Cancel](#) [Next](#)

E. File Form 990-N (e-Postcard)

Login to the IRS Form 990-N e-File System: [IRS Efile System](#)

The IRS requires a Login.gov or an ID.me account to submit Form 990-N. In addition, the IRS provide the [990-N User Guide](#) for step-by-step instructions on how to submit electronic Form 990-N (e-Postcard).

The screenshot shows the IRS 'Sign In or Create a New Account' page. At the top, it says 'Sign In or Create a New Account'. Below that, it explains that IRS now offers sign-in options with Login.gov and ID.me. It states that Login.gov is an account created, maintained, and secured by the U.S. government, while ID.me is an account created, maintained, and secured by a technology provider. It also notes that Login.gov can only be used to access IRS Form 990-N (e-Postcard) and the Qualified Intermediary Application and Account Management System (QAAMS). If you don't have a Login.gov or ID.me account, you must create a new account.

Sign in with an existing account

Sign in with LOGIN.GOV

Sign in with ID.me

OR

Create a new account

Create an account LOGIN.GOV

ID.me Create an account

Frequently Asked Questions

What are Login.gov and ID.me?

Once you're logged in, you must first create your e-Postcard Profile. Click the link "Manage E-Postcard Profile"

Add the EIN for the organization you would like to submit the 990-N e-Postcard for. Once it populates the Currently Associated EIN(s) Box, Click “Create New Filing” button.

Select the EIN of the organization to be filed. The example below shows the North Dakota D 4-H Foundation EIN as an example. Once the correct organization is selected, click “Continue”.

IRS

e-Postcard Profile [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile **Select EIN** Organization Details Contact Information Confirmation

You are logged in as: **Preparer** | [Edit user type](#)

EIN - **ADD EIN**

Currently Associated EIN(s)

EIN	Organization Name	Date Added	Delete
45-6012061	4-H CLUBS & AFFILIATED 4-H ORGANIZATIONS	06/18/2021	<input type="checkbox"/>

«« Prev Page 1 Next »»

DELETE EIN **CREATE NEW FILING** >

IRS

Select EIN [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile **Select EIN** Organization Details Contact Information Confirmation

Please select the EIN for which you want to file for

EIN

< **MANAGE E-POSTCARD PROFILE** **CONTINUE** >

Confirm the Organization’s details by answering the following questions:

- Has your organization terminated or gone out of Business? **Answer: NO** (unless this is the final year of filing.)
- Are your gross receipts normally \$50,000 or less? **Answer: YES**

The screenshot displays the IRS e-Postcard Profile interface. At the top left is the IRS logo. The page title is "Organization Details". In the top right corner, there are links for "Home", "Security Profile", and "Logout". Below the title is a progress bar with five segments: "e-Postcard Profile", "Select EIN", "Organization Details" (which is highlighted in blue), "Contact Information", and "Confirmation".

The main section is titled "Electronic Notice-Form 990-N (e-Postcard)" and "Organization Information". It contains the following fields and options:

- "For the tax year ending": A text box containing "August 31, 2020" with a help icon.
- "Has your organization terminated or gone out of business?": A dropdown menu with "No" selected and a help icon.
- "Are your gross receipts normally \$50,000 or less?": A dropdown menu with "Yes" selected and a help icon.
- "Organization's legal name -Line 1": A text box containing "4-H CLUBS & AFFILIATED 4-H" with a help icon.
- "Organization's legal name -Line 2": A text box containing "ORGANIZATIONS" with a help icon.
- "Employer Identification Number (EIN)": A text box containing "456012061" with a help icon.

At the bottom of the form, there are three buttons: "PREVIOUS" (with a left arrow), "CANCEL FILING", and "CONTINUE" (with a right arrow).

At the very bottom of the page, there are links for "Support", "Privacy Policy", "Links", "Requirements and Tips", and "FAQ".

Complete the contact information for the organization. Ensure all information entered is correct, then click, “Submit Filing.” The IRS will pop up an additional screen to ensure information is correct. Once submitted, the IRS will allow you to print a copy of the 990-N e-Postcard submission copy. **You MUST print the copy at this time, once you navigate back to the home screen, you will not be able to access the copy.** If you do not print at this time, you will need to wait for the filing to post to the IRS website.

e-Postcard Profile Select EIN Organization Details Contact Information Confirmation

Electronic Notice-Form 990-N (e-Postcard)

Organization Address and Principal Officer Information

Organization's legal name:

If your organization conducts business using another name (DBA), enter other name:
* = required field

Organization:

DBA Name

DBA Name - continued

ENTER ADDITIONAL DBA NAMES

Country*

Number and Street (or PO Box)*

City or Town*

State*

Zip Code*

Organization's website address, if applicable

Principal Officer:

Type of Name*

Person Name*

Country*

Number and Street (or PO Box)*

City or Town*

State*

Zip Code*

PREVIOUS **CANCEL FILING** **SAVE FILING** **SUBMIT FILING**

NORTH DAKOTA STATE UNIVERSITY STUDENT ORGANIZATION HANDBOOK

The printed copy should look similar to the example below; **RED** indicates information items that should be specific to the organization and will differ for each organization. Keep this copy in your organization records.

Form 990-N	Electronic Notice (e-Postcard)	OMB No. 1545-2085
Department of the Treasury Internal Revenue Service	for Tax-Exempt Organization not Required to File Form 990 or 990-EZ	<u>2020</u>
		Open to Public Inspection
A For the 2020 Calendar year, or tax year beginning 2020-01-01 and ending 2020-12-31		
B Check if available <input type="checkbox"/> Terminated for Business <input checked="" type="checkbox"/> Gross receipts are normally \$50,000 or less	C Name of Organization: 4-H Club Name Address - Street, City, State & Zip	D Employee Identification Number EIN Number
E Website: Website, If Available	F Name of Principal Officer: Officer or Individual Name Address - Street, City, State & Zip	
Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.		
The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.		
The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.		
Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.		

F. Example of Form 1023-EZ

Form 1023-EZ (Rev. April 2021) Department of the Treasury Internal Revenue Service	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code Do not enter Social Security numbers on this form as it will be made public. Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023ez	OMB No. 1545-0047 <i>Note: If exempt status is approved, this application will be open for public inspection.</i>
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Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Have your annual gross receipts exceeded \$50,000 in any of the past 3 years and/or do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years? If yes, stop. Do not file Form 1023-EZ. See Instructions. Yes No

Do you have total assets the fair market value of which is in excess of \$250,000? If yes, stop. Do not file Form 1023-EZ. See Instructions. Yes No

Part I Identification of Applicant

1a Full Name of Organization		b Care Of Name (if applicable)			
c Mailing Address (number, street, and room/suite), if a P.O. box, see instructions.			d City	e State	f Zip code + 4
2 Employer Identification Number	3 Month Tax Year Ends (MM)	4 Person to Contact if More Information is Needed			
5 Contact Telephone Number		6 Fax Number (optional)		7 User Fee Submitted \$275.00	
8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)					
First Name:		Last Name:		Title:	
Street Address:			City:	State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:			City:	State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:			City:	State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:			City:	State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:			City:	State:	Zip code + 4:
9a Organization's Website (if available):					
b Organization's Email (optional):					

Part II Organizational Structure

1 To file this form, you must be a corporation, an unincorporated association, or a trust. **Select the box** for the type of organization.
 Corporation Unincorporated association Trust

2 Check this box to attest that you have the organizing document necessary for the organizational structure indicated above. (See the instructions for an explanation of **necessary organizing documents**.)

3 Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): _____

4 State of Incorporation or other formation: _____

5 Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).
 Check this box to attest that your organizing document contains this limitation.

6 Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
 Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.

7 Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.
 Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

Part III Your Specific Activities

- 1 Briefly describe the organization's mission or most significant activities (limit 250 characters)
- 2 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): _____
- 3 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**

<input type="checkbox"/> Charitable	<input type="checkbox"/> Religious	<input type="checkbox"/> Educational
<input type="checkbox"/> Scientific	<input type="checkbox"/> Literary	<input type="checkbox"/> Testing for public safety
<input type="checkbox"/> To foster national or international amateur sports competition	<input type="checkbox"/> Prevention of cruelty to children or animals	
- 4 To qualify for exemption as a section 501(c)(3) organization, you must:
 - Refrain from supporting or opposing candidates in political campaigns in any way.
 - Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
 - Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
 - Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
 - Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
 - Not provide commercial-type insurance as a substantial part of your activities. Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.
- 5 Do you or will you attempt to influence legislation? _____ Yes No
(If yes, consider filing Form 5768. See the instructions for more details.)
- 6 Do you or will you pay compensation to any of your officers, directors, or trustees? _____ Yes No
(Refer to the instructions for a definition of **compensation**.)
- 7 Do you or will you donate funds to or pay expenses for individual(s)? _____ Yes No
- 8 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? _____ Yes No
- 9 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? _____ Yes No
- 10 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? _____ Yes No
- 11 Do you or will you operate bingo or other gaming activities? _____ Yes No
- 12 Do you or will you provide disaster relief? _____ Yes No

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

- 1 Are you applying for recognition as a church, school, or hospital (described in section 170(b)(1)(A)(i), (ii), or (iii) of the Internal Revenue Code)? If yes, stop. Do not file Form 1023-EZ. See Instructions Yes No
- 2 If you qualify for public charity status, check the appropriate box (2a - 2c below) and skip to Part V below.
 - a Select this box to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
 - b Select this box to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
 - c Select this box to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**
- 3 If you are not described in items 2a - 2c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
 - Select this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

Part V Reinstatement After Automatic Revocation

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)

- 1 Check this box if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2 Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VI Signature

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

(Type name of signer)

(Type title or authority of signer)

03282024

(Date)

G. IRS Sample Conflict of Interest Policy

Appendix A: Sample Conflict of Interest Policy

Note. This Sample Conflict of Interest Policy is intended to provide an example of a conflict of interest policy for organizations. The sample conflict of interest policy does not prescribe any specific requirements. Therefore, organizations should use a conflict of interest policy that best fits their organization.

Note. Items marked *Hospital insert – for hospitals that complete Schedule C* are intended to be adopted by hospitals.

Article I Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

[Hospital Insert – for hospitals that complete Schedule C

If a person is an interested person with respect to any entity in the health care system of which the organization is a part, he or she is an interested person with respect to all entities in the health care system.]

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that aren't insubstantial.

A financial interest isn't necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement isn't reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV
Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V
Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.
- d. **[Hospital Insert – for hospitals that complete Schedule C**
Physicians who receive compensation from the Organization, whether directly or indirectly or as employees or independent contractors, are precluded from membership on any committee whose jurisdiction includes compensation matters. No physician, either individually or collectively, is prohibited from providing information to any committee regarding physician compensation.]

Article VI
Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII
Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and doesn't engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and don't result in inurement, impermissible private benefit, or in an excess benefit transaction.

Article VIII
Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.