2026 Welcome to Altrusa District Nine

Governance and 990-N WORKSHOP
Super Saturday Training

1

Governance

2

Overview of Governance and How it Applies to Altrusa Clubs and Foundations

- Learn how the Governance Committee can assist your Club or Foundation.
- Define the basic tasks involved with Governance.
- Explain the accountability requirements established by Altrusa International, the State of Texas, and IRS.
- Review the requirements and process with a step-by-step description for filing a Form 990-N.
- Unless otherwise noted, the information presented applies to both Clubs and Foundations.

3

Poll

Where in the world are you?

4

GOVERNANCE COMMITTEE

The Governance Committee supports Altrusa Clubs and Foundations by guiding them through compliance including incorporation, bylaws, required filings, and best practices for strong governance with

- **Altrusa International policies**
- **State of Texas requirements**
- **IRS regulations**

****REMINDER! Always seek the advice of a professional when necessary.****

5

GOVERNANCE COMMITTEE

Compliance can feel overwhelming and our goal is to make it manageable and straightforward by:

- **Highlighting** the appropriate compliance documents.
- **Summarizing** the key information required to complete each document.
- **Simplifying** the details so they are easy to understand.
- **Detailing** the process into clear, step-by-step guidance.
- **Supporting** clubs and foundations every step of the way.

6

Governance Website

Go to District Website

Member Only

Governance



7

How to Incorporate a Club Operating Account

501(c)(4)

Articles of Incorporation

Bylaws



ALTRUSA CLUB INFORMATION FORM

Operating Account - 501(c)(4)

Please complete all applicable fields.

CLUB ARTICLES OF INCORPORATION

Club formal name	Altrusa International of _____, Inc.
Principal office - address (can be PO Box)	
City, State & ZIP	
Registered Agent - name/street address/city/state/ZIP Responsible person who does not have to be a member. Will receive and handle IRS/State communications promptly. Recommend same person for the Club and Foundation.	

INCORPORATOR DIRECTORS

Three Incorporator Directors are required. Recommended: Club President, Vice President, Director, or Treasurer.

Name	
Address	
City, State & ZIP	
Name	
Address	
City, State & ZIP	
Name	
Address	
City, State & ZIP	

CLUB BYLAWS

Club formal name	Same as above
When does the club meet?	
Number of Directors on Club Board (2 recommended)	

8

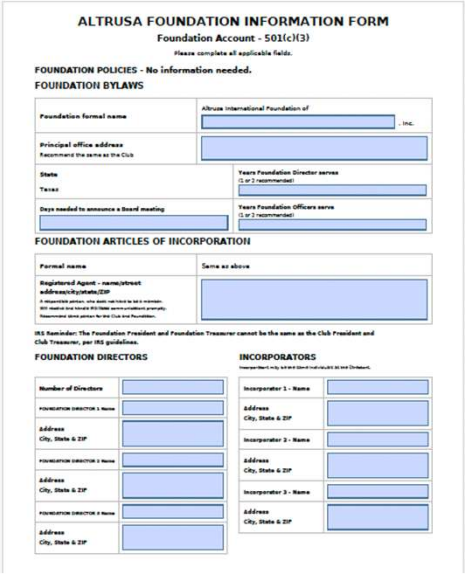
How to Incorporate a Club Foundation Account

501(c)(3)

Articles of Incorporation

Bylaws

Policies



ALTRUSA FOUNDATION INFORMATION FORM

Foundation Account - 501(c)(3)

Please complete all applicable fields.

FOUNDATION POLICIES - No information needed.

FOUNDATION BYLAWS

Foundation formal name	Altrusa International Foundation of _____, Inc.
Principal office address Recommend the same as the Club	
State Texas	Years Foundation Director serves (1 or 2 recommended)
Days needed to announce a Board meeting	Years Foundation Officers serve (1 or 2 recommended)

FOUNDATION ARTICLES OF INCORPORATION

Formal name	Same as above
Registered Agent - name/street address/city/state/ZIP A registered person, who does not have to be a member, BUT must be and have a PO Box same as president, primarily. Recommend same person for the Club and Foundation.	

IRS Reminder: The Foundation President and Foundation Treasurer cannot be the same as the Club President and Club Treasurer, per IRS guidelines.

FOUNDATION DIRECTORS		INCORPORATORS	
Number of Directors		Incorporator 1 - Name	
FOUNDATION DIRECTOR 1 Name		Address City, State & ZIP	
Address City, State & ZIP		Incorporator 2 - Name	
FOUNDATION DIRECTOR 2 Name		Address City, State & ZIP	
Address City, State & ZIP		Incorporator 3 - Name	
FOUNDATION DIRECTOR 3 Name		Address City, State & ZIP	
Address City, State & ZIP			

*__Not all Foundations operate under the umbrella of the Altrusa International Foundation. There are several benefits to be a part of the International Foundation if it is the best option for your Foundation.__

9

Document Review and Approval Process for New or Amended Documents

- All documents must be reviewed by the club.
- The Board and membership must vote on the documents, and the vote must be documented in the meeting minutes.
- The minutes must be signed to validate the approval.
- Any changes to an existing document template must be clearly highlighted. ***All changes require approval by International before becoming effective.***
- All documents and minutes are sent to International for review. International will send letter of "Good Standing" to the Club/Foundation after the review.

10

Additional Requirements for Texas and Internal Revenue Service

State of Texas Requirements

- File **Form 202** (Texas Certificate of Formation)
  - Filing fee: $25 + 2.7% credit card processing fee
  - Upload completed form to Texas Secretary of State SOS portal
  - List three directors on the form
- File **Form AP-204** (Texas Application for Exemption)
  - To receive a Franchise Tax Exemption Waiver
  - Include a copy of International-issued Approval Letter
  - Fax or email to the information indicated on the form

IRS Requirements

- **After** receiving approval letter from International:
  - Apply for an **EIN online**

11

Additional Resources

- District Nine Website – (http://altrusadistrictnine.org/) Log in to access the Members Only, Governance webpage
- Club Information - Altrusa International Website (http://altrusa.org/) log in for the Governance webpage
- Foundation Information – Altrusa International Foundation Website (http://foundation.altrusa.org/) log in for Local Club Foundations webpage
- Presenter – Mary Powlen, District Nine Treasurer and Governance Co-Chair
  Email: Mpowlen4@yahoo.com
  Cell: 508-361-3441

REMINDER! Always seek the advice of a professional when necessary.

12

IRS FORM 990-N

13

Poll

What is your experience level in filing a 990-N?

14

Does your Club qualify to file a 990-N?

IRS
Department of the Treasury
Internal Revenue Service

- Most small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement, if their annual gross receipts are normally $50,000 or less.
- Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

15

Form 990-N DUE DATE

- Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year. You cannot file the e-Postcard until after your tax year ends.
- The Form may be filed anytime between the end of the tax year and the due date.
- Simply Means: If your tax year ended on May 31, the e-Postcard is due October 15th. If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is the next business day.

16

Benefits of Filing 990-N (e-Postcard)



- **It can be filed for free at IRS.gov.**
- **There is no paper form.**
- **No special software is needed.**
- **Only 8 simple questions.**
- **Only need to register once.**

17

Information Needed to File

- Employer Identification Number (EIN) also known as Taxpayer Identification Number (TIN)
- Tax Year (calendar or typically June 1 to May 31 for most Altrusa Clubs/Foundations)
- Legal name and mailing address
- Any other names the organization uses (DBA)
- Name and address of a principal officer (typically Club President)
- Website address if the organization has one
- Confirmation that the organization's annual gross receipts are $50,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

18

Poll

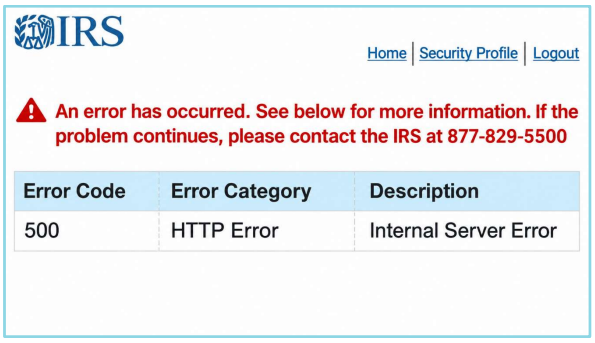
Who in your club usually files the 990-N?

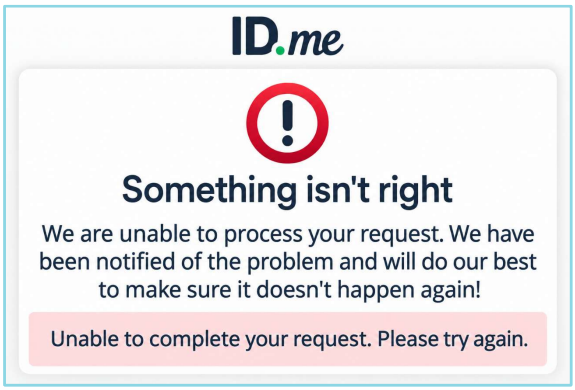
19

Log in to the IRS website

https://sa.www4.irs.gov/epostcard/

20





Have Patience When Working With the IRS Website

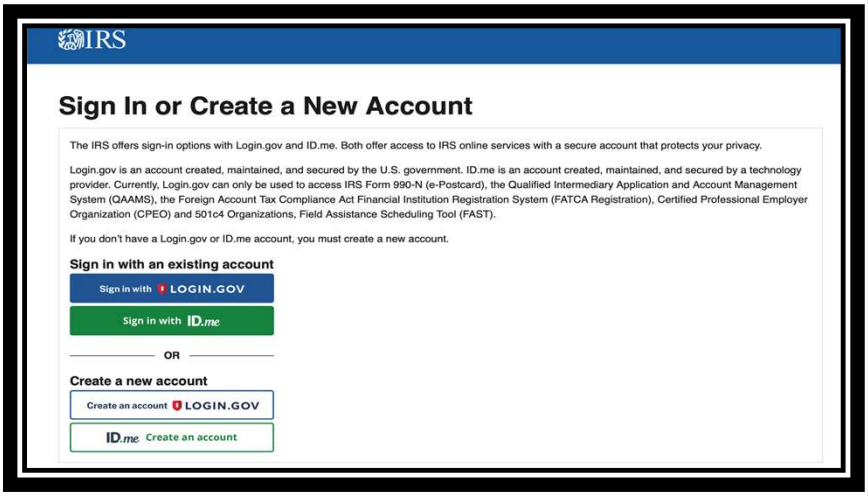
21

You may use either Login.gov or ID.me.

Both are accepted by the IRS.

Both meet the same security requirements for the Government.

It is a personal preference which one you use.



22

Create Form 990-N

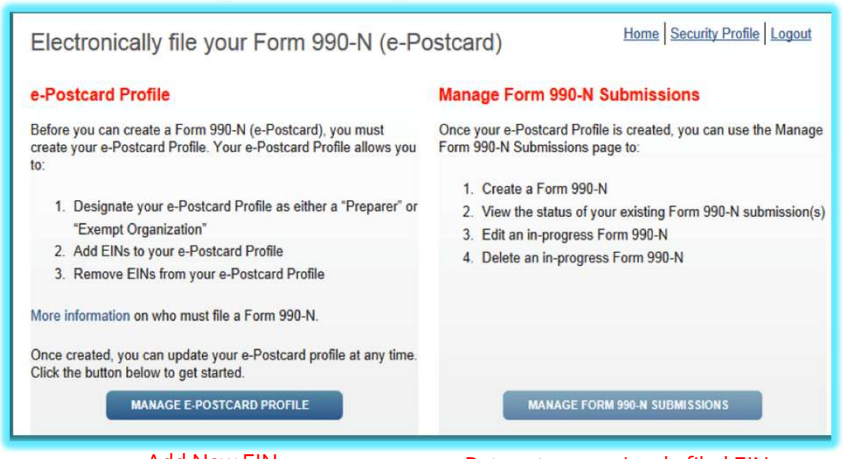
23

Create Form 990-N (e-Postcard)



Select MANAGE E-POSTCARD PROFILE to create a new Form 990-N electronic filing submission.

Select MANAGE FORM 990-N SUBMISSIONS to review a previously filed Form 990-N.



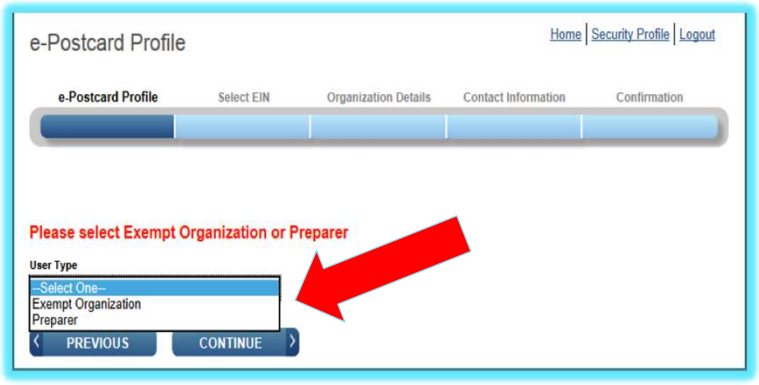
Add New EIN

Return to a previously filed EIN

24

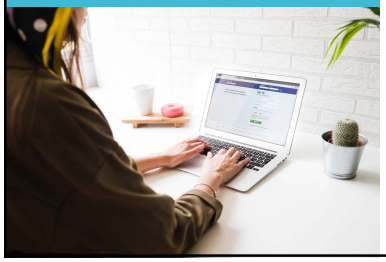
Exempt Organization

Select Exempt Organization from the drop-down menu under User Type. (Only select Preparer if you are filing for multiple organizations.) Select Continue.

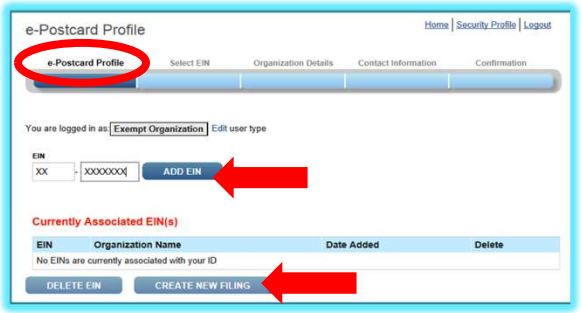


25

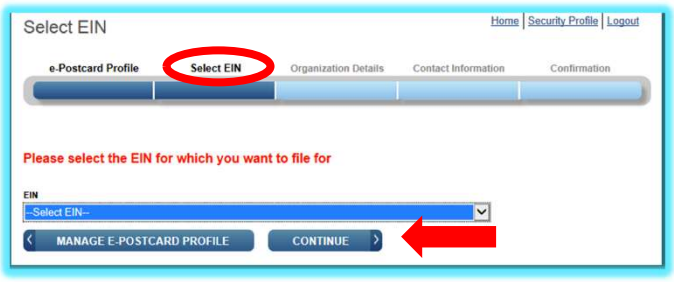
Enter Employer IDENTIFICATION NUMBER (EIN)



Enter an EIN and select ADD EIN. Select CREATE NEW FILING.



Select the EIN from the drop-down menu then select CONTINUE.

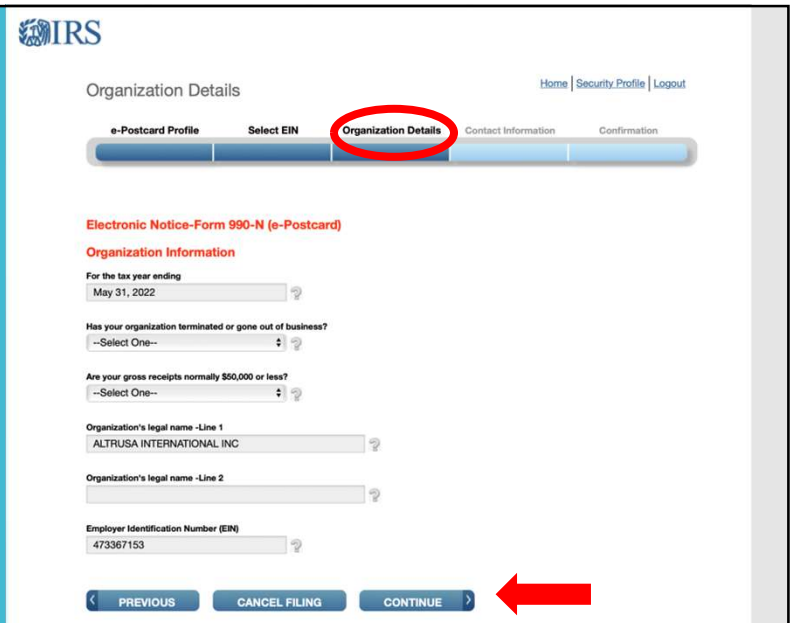


26

Simply fill in the form…

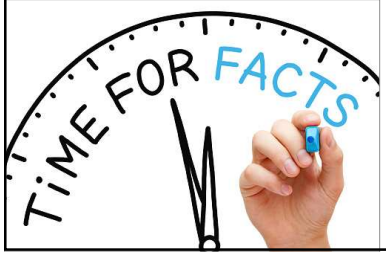
- ❑ **Complete the "Organization Details" page.**
- ❑ **If you don't understand the request, click the "?" Icon for an explanation.**

Select Continue to Proceed

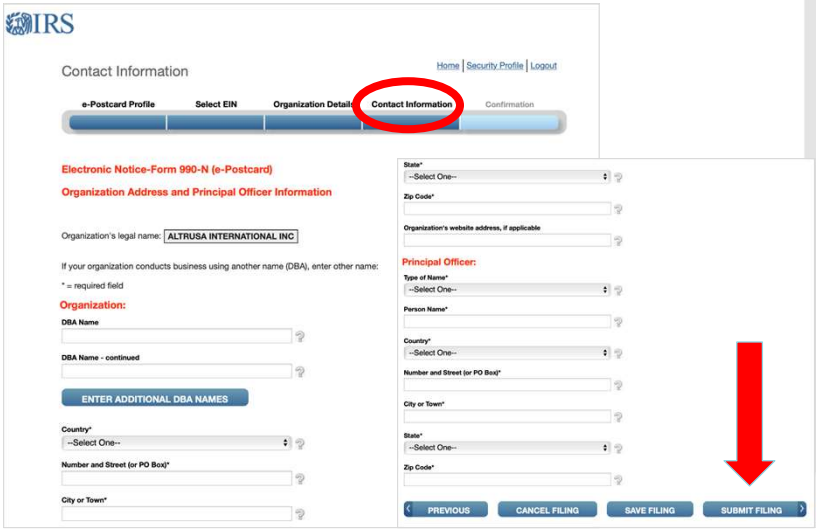


27

Contact Information



Enter the Contact Information. Click SAVE FILING if information is missing. Click SUBMIT FILING when complete.

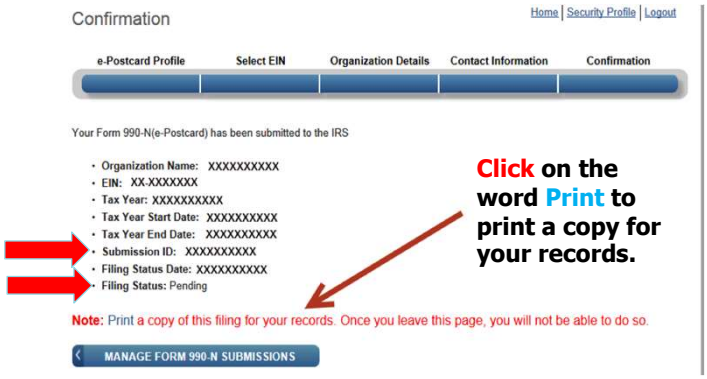


28

Confirmation



The filing status will display as Pending. After several minutes, refresh the page (F5 for Windows; Command-R for Mac) and the GET UPDATED STATUS button will appear. The status will change from Pending to Accepted or Rejected. Select the SUBMISSION ID link for additional details if your submission was Rejected. Print a copy for your records. You will not be able to print this filing once you leave this page.



29

Late Filing



- A reminder will be sent to the address on file if the submission is not received by the due date. Organizations should submit the required form, even if it is late. There is not a penalty for late submissions.
- Organizations that fail to file the required Form for three consecutive years will automatically lose tax exempt status.
- Revocation will be reported to the public on the IRS website and you will no longer have access to file a 990-N.
- Automatic Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively-missed year.

30

Revocation



- The IRS will send a letter to the last known address, stating the exempt status has been automatically revoked because it has not filed a required annual return or notice for three consecutive years.
- Reinstatement can be requested back to the date of automatic revocation by submitting the appropriate form and provide any required explanations.
- Your request will be granted only if the IRS determines that the organization had reasonable cause for not filing an annual return for three consecutive years and approves the organization's exemption application.

31

Helpful Websites

File Form 990-N

https://sa.www4.irs.gov/epostcard/

Automatic Revocation – How to Have Your Tax-Exempt Status Reinstated

https://www.irs.gov/charities-non-profits/charitable-organizations/automatic-revocation-how-to-have-your-tax-exempt-status-reinstated

IRS Form 990-N Electronic Filing System User Guide

https://www.irs.gov/pub/irs-pdf/p5248.pdf

Find past Form 990 filings, Determination letters, and Auto-Revocation List (It is easier to search if you have the EIN. Use "Altrusa" if searching by name and not the club name)

https://apps.irs.gov/app/eos/

Find EIN number. (This is the most user-friendly website)

https://www.guidestar.org

32

??? Questions ???

33



FOR YOUR SERVICE TO ALTRUSA

34