

## HOW TO COMPLETE THE 990 FILING PROCESS

### **Committee:**

National Finance

### **Contact Information for Questions:**

Finance@ALAforVeterans.org or your department Finance Committee chairman

### **Objective:**

Provide for compliance with IRS regulations to maintain nonprofit tax-exempt status annually.

### **Step-by-Step Instructions:**

- Create a three-member Finance Committee for your unit.
- Create a three-member Audit Committee for your unit.
- Obtain the Form 990, Form 990-EZ or Form 990-N from the IRS website at [www.irs.gov](http://www.irs.gov).
- Have your unit treasurer attempt to complete as many forms as possible.
- Have the Finance Committee work with unit officers and an outside accountant to finalize the tax form.
- If you have an outside auditing firm, get its approval of the tax form.
- If you have an Audit Committee, have the Audit Committee review, approve, and forward the completed tax form onto unit membership. If you do not have an Audit Committee, have the Finance Committee review, approve, and forward the completed tax form onto unit membership.
- Have unit membership vote on the adoption of the Form 990, Form 990-EZ, or Form 990-N.
- Submit the Form 990, Form 990-EZ, or Form 990-N prior to the annual deadline, which is based on the unit's fiscal year, not calendar year.