

- If you have a web site, provide your web address. Audit your web site to make sure there's nothing online that might raise any IRS eyebrows. If you have a web site at this early point in your organization's development, it was probably developed and is being maintained by a volunteer who might not be keenly tuned in to nonprofit political correctness, and might have taken a generous amount of creative license. Include an email address for the primary contact given in Question 6, if you wish to receive announcements and other mailings from the IRS.
- Certain types of church and government related organizations are not required to file annual tax returns, known as *Form 990*. If you're one of these, you'll probably know about it. If your annual gross receipts are not expected to exceed \$25,000, you are still required to file; however you need only file the 990-N "e-postcard. You might wish to file a long form anyway:
  - as a matter of good practice
  - because it's an easy way to update the IRS, yourself and newly elected officers on your organization's status
  - because your Form 990 will be available online to the prospective funders via GuideStar.org, and
  - ~~because it'll capture the kind of data you'll eventually need for your five-year advance ruling follow-up (assuming you'll receive an advance ruling).~~

You can therefore check "No," if you wish. If you check "Yes," include a note for Part I-10 indicating simply *"Actual or projected gross receipts less than \$25,000."*
- Answer Part I-11 by inserting the date that your state filed your Articles of Incorporation. That is usually stamped on the copy the state returned to you. Most states also make information about your corporation available online, since it is a matter of public record, and you'll find this date on that record.
- Answer Part I-12 as appropriate – probably "No."

## Part II ~ Organizational Structure

This part of the form is intuitive, for the most part. Your answers will probably be:

- Question 1: "Yes"
- Question 2: "No"
- Question 3: "No"