

# Form 990 Filing Instructions for Zonta Clubs

Hello Club Treasurers,

Below please find information emailed to you earlier by Zonta International. please make sure to file the required forms timely and let me know when you have completed this.

Thank you,

Carmen Elias-Levenson  
Zonta District 11, Treasurer  
[Treasurer@zonta-district11.org](mailto:Treasurer@zonta-district11.org)

TO: USA District Treasurers  
USA Club Treasurers

Dear USA District and Club Treasurers,

Zonta International's fiscal year 2014 ended on May 31, which means Zonta clubs in the United States must now prepare and file the annual tax return for the IRS by October 15, 2014. All non-profit organizations are required to file a tax return in order to maintain their tax-exempt status. In order to assist with the filing process, we are providing the tax requirements for clubs and districts below.

## **USA District Treasurers:**

All Districts must file as part of the Zonta International Group Filing. Please scroll down to the section below labeled "**Form 990 Spreadsheet for Group Filing.**"

## **USA Club Treasurers:**

**If your club has total gross revenues greater than \$50,000**, you are required by the IRS to file a Form 990. There are two options for filing the Form 990:

1) file as part of the ZI Group Filing or 2) file separately.

If you choose to file as part of the ZI Group Filing, please scroll down to the section below labeled "**Form 990 Spreadsheet for Group Filing.**" Please complete the worksheet and return it to me.

If you choose to file the club's Form 990 separately, go directly to the IRS website for the form and instructions. If you file separately directly to the IRS you must submit the 990 form by October 15.

**If your club has total gross revenues of \$50,000 or less**, you are required by the IRS to file a Form 990-N (e-Postcard), which must be filed electronically. The Form 990-N must be submitted by October 15, 2014.

The IRS mails instructions on the Form 990-N in late July to the address of record for each club. If you do not receive the instructions, you can go directly to the IRS website for the instructions by following the link below:

<http://www.irs.gov/charities/article/0,,id=169250,00.html>

If you file the Form 990-N, you do **not** need to submit this information to Zonta International Headquarters, and do **not** need to complete the attached spreadsheet. However, we do strongly recommend that you report to your District Treasurer that you have completed this process.