



# CHIEF'S NOTES: **TAX REPORTING**

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MOWW Chief of Staff

*Responsible Officer:*  
*Chapter Treasurer*

## **MOWW tax reporting has three steps:**

- 1. Chapters-File IRS Fm 990-N "ePostcard" using the IRS website.**
- 2. Chapters send IRS "ePostcard" email receipt and completed MOWW Form 1 to HQ MOWW.**
- 3. HQs validates chapter EINs with IRS.**

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The MOWW tax year is from 1 July to 30 June of the following calendar year. The Order and its individual chapters are Internal Revenue Code (26 U.S.C. § 501(c)19, "Post or Organization of Past or Present Members of the Armed Forces," tax-exempt organizations. Each is required to have an IRS-assigned Employee Identification Number (EIN) unique to their chapter.

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## **1: Chapters file with the IRS.**

- All MOWW chapters must have their own IRS-assigned Employee Identification Number (EIN). Chapter Treasurers are responsible for filing with the IRS and ensuring chapter compliance with MOWW tax reporting policy.
- Not earlier than 1 July but not later than 30 September of each year, all chapters (and any MOWW element with an EIN) must electronically file with the IRS using an on-line IRS Fm 990-N, i.e., "e-Postcard" (or applicable IRS Forms 990), for the preceding MOWW tax year.
- The IRS will send the chapter filer an email receipt indicating the IRS has accepted the "e-Postcard submitted (filed) by the chapter. Chapter Treasurers must print and keep a copy of the IRS email for each tax year in chapter records, and provide a copy of the IRS email receipt to HQ MOWW. (Note: HQ MOWW does not file the IRS Form 990-N ("e-Postcard") for chapters or any MOWW sub-element. Chapters file using their EIN—not the National Order's EIN.)
- To electronically file, go to this IRS web link:  
<http://www.irs.gov/charities/article/0,,id=169250,00.html>

-----Original Message-----  
 From: epostcard@urban.org [mailto:epostcard@urban.org]  
 Sent: Wednesday, September 21, 2011 11:43 AM  
 To: responsibleperson@email.com  
 Subject: Form 990-N E-filing Receipt - IRS Status: Accepted

Organization: MILITARY ORDER OF THE WORLD WARS  
 EIN: 35-2332972  
 Submission Type: Form 990-N  
 Year: 2010  
 Submission ID: 7800582011264bg45027  
 e-File Postmark: 9/21/2011 11:37:17 AM  
 Accepted Date: 9/21/2011

The IRS has accepted the e-Postcard described above. Please save this receipt for your records.

Thank you for filing.

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e-Postcard technical support  
 Phone: 866-255-0654 (toll free)  
 email: ePostcard@urban.org

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MILITARY ORDER OF THE WORLD WARS  
 JOHN DOE CHAPTER  
 108 ELM STREET  
 ANYTOWN, STATE 12345-6789

Sample of IRS  
email receipt

## **2: Chapters certify with HQs.**

- All chapters must submit a MOWW Form 1 to HQ MOWW after successfully filing with the IRS, i.e., after they receive the IRS "e-Postcard" email receipt, but must do so before 30 Sep of each year.
- Chapter Treasurers must keep a copy of the MOWW Form 1 sent to HQ MOWW for each tax year in chapter records. All chapters must also submit a copy of their IRS email receipt to HQ MOWW. (HQ MOWW does not mail on-line forms to chapters, etc.) Here is the MOWW website link for the MOWW Form 1:

<http://www.militaryorder.net/PDFs/MOWW%20Fm%201.pdf>

## **3: HQs validates EINs with IRS.**

- Each year, HQ MOWW must submit to the IRS a validated "Sub-Element List" of chapter EINs.
- HQ MOWW must validate with the IRS the contents of the IRS-provided "Sub-Element Listing" (SEL). This SEL lists those MOWW sub-elements (e.g., chapters, etc.) with EINs that filed with the IRS for the preceding tax year.

## **QUESTIONS?**

Email the Chief of Staff at [mowwcs@comcast.net](mailto:mowwcs@comcast.net) or call 703-683-4911