



ITALIAN CATHOLIC FEDERATION

January 1, 2012

Dear Branch or District Financial Secretary:

As you are now aware, the IRS is requiring annual tax returns to be filed by our Branches and Districts. You can file Form 990-N (e-Postcard) if the gross receipts of the Branch or District are normally **\$50,000.00 or less**. You must file Form 990-EZ or 990 if the gross receipts of the Branch or District are normally **greater than \$50,000.00 but less than \$200,000.00 and the total assets are less than \$500,000.00**. **The forms - Form 990-N (e-Postcard) or Form 990-EZ or 990 - for the tax year ending 12/31/11 must be filed no later than May 15, 2012.** If you do not file your e-Postcard on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing of the e-Postcard in normal circumstances. However, an organization that fails to file required e-Postcards (or information returns - Forms 990-EZ or 990) for three consecutive years will automatically lose its tax exempt status and they go by the May 15th deadline.

In order to assist you, we are providing information that you will need and the steps and example to follow for completing the e-postcard. If you need help with Form 990-EZ or 990 and a sample, please call the I.C.F. Office. It is imperative that all financials for your Branch and District are complete and accurate for the tax year January 1st through December 31st, 2011.

The e-Postcard must be filed electronically. If you do not have internet access, you can ask a member of your Branch or District to assist you, go to your local public library or call the I.C.F. Office at 1-888-423-1924 for assistance. The Web site is very user-friendly and gives step by step instructions for completing the form.

INFORMATION NEEDED TO COMPLETE THE e-POSTCARD (Form 990-N)

- Organization's legal name – Italian Catholic Federation of California Inc.
(Branch Name & No. or District Name)
(Name of Financial Secretary)
(Address of Financial Secretary)
- Organization's employer identification number (EIN) - The EIN Number for your Branch or District is provided for you at the bottom of this letter.
- Organization's annual tax year - **January 1st through December 31st, 2011**. Like any taxpayer, exempt organizations must keep books and reports and file returns based on an annual accounting period called a tax year.
- Confirmation that your organization's annual **gross receipts** are \$50,000.00 or less. **Gross receipts** are total amounts that the organization receives from all sources during its annual accounting period, **without subtracting any costs or expenses**. These amounts include, but are not limited to, Membership and Hospitalization Dues, Dinners, Fundraisers, Raffle Tickets, Income from Convention Raffle Tickets and Calendar Sales, Interest from all Bank Accounts, Monetary Donations, etc.

Please see the pages attached for instructions on completing the e-Postcard and an example of the e-Postcard.

EIN Number for Branch # _____ is _____

EIN Number for the _____ District is _____

Sincerely,

George Bacigalupi
Grand Treasurer

OFFICERS

Jane Dianda
Grand President

Robert Basuino
Grand 1st Vice President

Leonard Zasoski, Jr.
Grand 2nd Vice President

Deborah Rodondi
Grand Secretary

George Bacigalupi
Grand Treasurer

Leonard Rossi
Parliamentarian

Roselynn Jarrett
Grand Trustee

Andrew Pappani
Grand Trustee

Vincent Piro
Grand Trustee

Franklyn Lopes, Jr.
Sergeant at Arms

James Jones
Past Grand President

CENTRAL COUNCIL

James Acitelli

David Botta

Michael Cannady

Nancy Corsi

James Friebel

Steven Fuentes

Dante Galeazzi

Marco Galeazzi

Teresa Helfand

Patricia Mages

Nina Malone

Vincent Picciola

Michael Rossi

Linda Sherman

SPIRITUAL DIRECTOR

Rev. Msgr. Daniel Cardelli

**ATTENTION:
BRANCH AND DISTRICT
FINANCIAL SECRETARIES**

IRS FORM 990-N, FORM 990 EZ or 990

The IRS has raised the income level for Gross Receipts. This should allow more Branches to file Form 990-N (e-Postcard). We have attached a sample of how to fill in Form 990-N (e-Postcard) to make it a little easier as you review the instructions. **We also ask that you please fill in the Financial Secretary's Name and Address where we have indicated, so that all of the e-postcards will be uniform. The list the IRS sends us is based on a listing of Branches and Districts and Financial Secretary's Names and Addresses. When you enter other names we then have to make even more corrections to the list.**

Branches or Districts with Gross Receipts of **\$50,000.00 or more** will be required to file IRS Form 990 EZ or 990. If you need to file one of these forms, please call the I.C.F. office if you need help or would like a sample form.

Branches with Gross Receipts **less than \$50,000.00** will be required to electronically file Form 990-N which is an e-Postcard.

If you have questions or problems concerning these forms, please call the office at 1-888-423-1924.

Forms must be filed no later than May 15, 2012.

Now that we have started the process, here is some information to help you fill out Form 990-N (e-Postcard):

Go to the following Web site: <http://epostcard.form990.org/> or you can access the e-Postcard through the IRS Web site www.irs.gov under the heading Charities and Non-Profits.

► If you are the same person who filed the e-Postcard for the tax year ending 12/31/10, you do not have to register as a new user.

Skip Step 1 and go to Step 2 and click on the link Create your Form 990-N (e-Postcard). You will be prompted to enter your Login ID which is your EIN (Federal Tax ID) number without the dash plus a sequential number starting with 01. ****For Example:** If the first time you logged in you had entered 001234567, the system would have added 01. So, this time you would enter 00123456701.** Then enter your password. If you do not remember the password you used, you can click on the "E-mail password" button and the system will send your password to the e-mail address that is on file for you.

Continuing with Step 2, you will then be able to file your e-Postcard. When you access the e-Postcard - information on the tax year will show up for Line A. Under B, you will check the box that says Gross receipts are normally \$50,000 or less. The name of the organization "Italian Catholic Federation of California Inc" will already be filled out for Line C. The line under C has d/b/a or doing business as. Here you will put the Branch number and the Name of the Branch or just the Name of the District.

For Example: BR 123 ST ANN or the Name of the District

Under d/b/a you will enter an address which should be (your address) the address of the Financial Secretary. For Line F - Name of Principal Officer - you should enter (your name)

the name of the Financial Secretary and then once again (your address) the address of the Financial Secretary.

Step 3: Submit your Form 990-N (e-Postcard). Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

You will receive an e-mail stating that the IRS has accepted the e-Postcard. Please save the receipt for your records.

▶ If you are a new Financial Secretary and/or someone new is helping you but you have access to the previous information you can Update the User Record. On the e-Postcard home page, select Update User Record from the right hand side of the screen. Enter the Login ID and password and click Log In. From the Manage Users page, click Edit to Change First or Last Name, E-mail Address and Daytime Phone. Or click Change Password to change the password - however, you will need to know the old password in order to do this. Then you can proceed in the steps to file the e-Postcard.

▶ If you do not have access to any of the previous information you will need to start as a New User and follow the next 3 steps.

Step 1: Register as a new user and create a Login ID. Your Login ID will be the Branch or District Federal Tax ID Number (without any sequential number - the system will now assign you 02, etc.) You will also be asked to create a password. A name needs to be provided in this initial step and that should be (your name) the Financial Secretary's name. Also, you must provide an e-mail address so that you can receive a link that will allow you to activate your Login ID and create your e-Postcard.

Step 2: Follow the link in the e-mail you receive to create your e-Postcard. When you access the e-Postcard - information on the tax year will show up for Line A. Under B, you will check the box that says Gross receipts are normally \$25,000 or less. The name of the organization "Italian Catholic Federation of California Inc" will already be filled out for Line C. The line under C has d/b/a or doing business as. Here you will put the Branch number and the Name of the Branch or just the Name of the District.

For Example: BR 123 ST ANN or the Name of the District

Under d/b/a you will enter an address which should be (your address) the address of the Financial Secretary. For Line F - Name of Principal Officer - you should enter (your name) the name of the Financial Secretary and then once again (your address) the address of the Financial Secretary.

Step 3: Submit your Form 990-N (e-Postcard). Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

You will receive an e-mail stating that the IRS has accepted the e-Postcard. Please save the receipt for your records.

If you have any questions regarding the e-Postcard or encounter problems filing it due to incorrect tax year, etc. please call the office at 1-888-423-1924.

Thank You,
George Bacigalupi, Grand Treasurer

Electronic Notice -- Form 990-N (E-Postcard)
Organization Information

A. For the tax year period beginning and ending

(The beginning and ending dates are already filled in.)

B. Has your organization terminated or gone out of business (Choose No)

Are your gross receipts normally \$50,000 or less (Choose Yes)

C. Organization's legal name -- Line 1

Organization's legal name -- Line 2

(The Organization's legal name on Lines 1 and 2 is already filled in.)

D. Employer Identification number (EIN)

Click on Next Page

C. Organization's legal name:

(The Organization's legal name will be filled in here.)

C. If your organization conducts business using another name (dba), enter other name here:

DBA name (Enter the Branch Number and the Name of the Branch.)

Skip C. In Care of Name

C. Organization's mailing address:

Country (United States will be filled in here.)

Number and street (or PO Box) -- Line 1

(Fill in the Financial Secretary's Street Address.)

City or town (Fill in the Financial Secretary's City.)

State (Choose CA)

Zip Code (Fill in the Financial Secretary's Zip Code.)

E. Organization's Web site Address, if applicable

You can skip this unless your Branch has a Web site and you want to supply the info.

F. Principal Officer:

Type of name (Choose Person)

Name

(Fill in the Name of the Financial Secretary.)

Country (United States will be filled in here.)

Number and street (or PO Box) – Line 1

(Fill in the Financial Secretary's Street Address.)

City or town

(Fill in the Financial Secretary's City.)

State

(Choose CA)

Zip Code

(Fill in the Financial Secretary's Zip Code.)

If all of the information is correct you can click on **Submit Filing to IRS**