**New Annual Electronic Filing Requirement for Small Tax-Exempt Organizations**  
**e-Postcard (Form 990-N)**

This means each Pi Omega Pi Chapters must file a 990-N Form each year. It has been determined that since each Pi Omega Chapter is a subchapter and is tax exempt, but has receipts less than $25,000 a year, each Chapter needs to submit Form 990-N.  **This submission will take place after January 1, but before April 15 of each year.**This requirement is a result of the Pension Protection Act of 2006 and is for tax periods beginning after December 31, 2006.  If a chapter fails to file, it will lose its tax-exempt status after three warnings.

[Form 990-N](http://www.irs.gov/charities/article/0,,id=169250,00.html) will answer questions about the 990N form.  This form will be available as of January 1 each year.  The form will be available in electronic form only.