

## **Important Notice for MMHA Affiliates**

### **New Federal Tax Filing Requirement for MMHA Affiliates for 2007 Tax Year**

Beginning in 2008, small tax-exempt organizations that previously were not required to file federal tax returns will be required to file an electronic notice, Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ*. In the past, small tax-exempt organizations that were not included in a group tax return, such as MMHA affiliates, were not required to file a tax return if they had revenue of less than \$25,000 per year.

This new requirement is effective for the tax year ending December 31, 2007 and the first e-Postcards are due on May 15, 2008 for 2007. In the future, the e-Postcard will be due every year by May 15, 2008 for the preceding tax year. You cannot file the e-Postcard until after your tax year ends.

The e-Postcard will require the organizations to provide basic information such as their name and address, any other names they use, a web address if they have one, the name and address of the principal officer of the organization, and a statement that the organization's annual gross revenue is still normally \$25,000 or less.

The e-Postcard must be submitted electronically. If an organization fails to file the e-Postcard for three consecutive years, its tax-exempt status will be revoked by the IRS.

To file the e-Postcard for 2007, go to: <http://www.irs.gov/charities/article/0,,id=169250,00.html>