



Financial Reports and Certification and IRS Electronic Filing Overview

April Powers-Matthews, Treasurer
Kevin Coleman, Financial Secretary
Region XI Council



Financial Reports and Certification and IRS Electronic Filing Requirements



In accordance with Article V, Section 5 of the National Constitution of Blacks In Government and pursuant to Internal Revenue Service regulations, chapters and regions shall file periodic written reports as prescribed by the National Board of Directors. All reports shall be submitted to the National Office.

Calendar Year 2017

- The annual BIG Financial Report for the year ended **December 31, 2017 is now due.**
- These forms and instructions are posted on the BIG website at <http://www.bignet.org/index.php/990-financial-reporting> for your convenience Additional information and directives

DUE NO LATER THAN March 31st, 2018



National and IRS Requirements

National Requirements

It is imperative that all BIG chapters and regional councils adhere to the annual financial reporting requirements of the Blacks In Government National Constitution, as administered by the National Board of Directors, and the Internal Revenue Service. Failure to adhere to the established financial reporting requirements will result in **chapter suspension, and possible revocation** of your chapter's charter. *Note: Always retain a copy for your records*

IRS Required Reports

Under the Pension Protection Act of 2006, our chapters and regional councils whose gross receipts are normally \$50,000 or less must file Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-E, unless they choose to file a complete IRS form 990 or Form 990-EZ instead. Please be advised that the BIG financial reporting requirements are in addition to the IRS regulation. **Therefore, you are now required** to submit a copy of the IRS acceptance email for your chapter/region along with the BIG forms to the National Office.



Report Documents

The report is inclusive of the following documents listed below #1 - #5. Guidance for preparing and submitting financial reports can be found at <http://bignet.org/index.php/990-financial-reporting>:

1. [BIG 990-1 Required Authorization for IRS Group Return](#) – Appendix A
2. [BIG 990-2 Certification Form](#) – Appendix B
3. [BIG 990-3 Financial Activity Report](#) – Appendix C
4. [BIG 990-4 Financial Institution Information Form](#) – Appendix D
5. [IRS Form 990-N \(e-Postcard\) Filing Confirmation or a copy of your chapter's IRS Form 990 or 990-EZ](#) – Appendix E
6. [Procedures For Submitting Annual Financial Reports](#) – Appendix F
7. [Instructions For Preparing Annual Financial Reports](#) – Appendix G
8. [Filing Your IRS Form 990-N \(E-Postcard\)](#) – Appendix H (Reference Appendix E)

Please forward documents to the National Assistant Treasurer, Rochelle Bryant at roceob@gmail.com or forward all completed documents to:

Blacks In Government
Attn: Assistant Treasurer Ref. Form 990
3005 Georgia Avenue, NW
Washington, DC 20001



Gross Receipts Over \$50,000

For chapters/regions whose gross receipts for calendar year 2017 were **more than \$50,000, you must file the IRS** Form 990 or 990-EZ directly with the Internal Revenue Service, and provide a copy to the National Office, Attn: National Assistant Treasurer.

To view the 2017 Form 990 or 990EZ and instructions, please go to:

<http://www.irs.gov/pub/irs-pdf/f990ez.pdf>

<http://www.irs.gov/pub/irs-pdf/f990.pdf>

If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but **an organization that fails to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status.**

The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.



Preparing Annual Financial Reports

General Instructions

Verify that the name of your Chapter/Regional Council and EIN (employer identification number) are entered on each page of the documents as indicated. Also obtain the appropriate signatures as identified on the documents and as indicated in these instructions.

BIG Form 990-1: REQUIRED AUTHORIZATION FOR IRS GROUP RETURN

The authorized signature on this form allows BIG National to include or exclude your chapter or regional council from the Group Report that is submitted annually to the Internal Revenue Service. It is recommended that chapters and regional councils complete the “include” section. Chapters and regional councils that have their own 501(c)(3) status may complete the “exclude” portion of the form.

BIG Form 990-2: CERTIFICATION

The Chapter President and Treasurer (chapter report) or Regional Council President and Treasurer (council report) must sign this document. The signatures certify that the information on the chapter/regional council financial report is accurate.



Preparing Annual Financial Reports

BIG Form 990-3: FINANCIAL ACTIVITY – CHAPTER OR REGIONAL COUNCIL
Covers consolidated Revenues and Expenses, Excess (Deficit) for the year, Bank information and Account balance.

BIG Form 990-4: FINANCIAL INSTITUTION INFORMATION SHEET
Complete this document for all financial institutions that your chapter or regional council has accounts. Required information is self-explanatory.



Filing Your IRS Form 990-N (e-Postcard)

The *e-Postcard* is easy to complete. All you need is eight items of basic information about your organization.

1. Employer identification number (EIN, also known as a Taxpayer identification number (TIN))
2. Tax year (**for this report it is “2017”**)
3. Legal name and mailing address
4. Any other names the chapter or regional council uses
5. Name and address of a principal officer
6. Web site address if the chapter or regional council has one
7. Confirmation that the chapter or regional council’s annual gross receipts are \$50,000 or less
8. If applicable, a statement that the chapter or council has terminated or is terminating (going out of business)

Once you have gather this information use [Filing Your IRS Form 990-N \(E-Postcard\)](#) and complete the steps listed.



Federal Filing Requirement . . .

Determine which IRS Form 990 to file based upon gross receipts, and sometimes total assets

Financial Activity	Filing Requirement
Gross receipts normally less than \$25,000	990-N (e-Postcard)
Gross receipts less than \$500,000 and total assets less than \$1.25 million	990-EZ or 990
Gross receipts more than \$500,000, or Total assets more than \$1.25 million	990

For additional information, go to <https://www.irs.gov/charities-non-profits>



Submit Reports by:

Chapters are to submit their respective financial reports no later than March 31, 2018:

Blacks In Government
Attn: Assistant Treasurer, Ref: Form 990
3005 Georgia Avenue, NW
Washington, DC 20001-3807

Chapters should also submit a copy of their financial reports to their respective Regional Council as soon as possible after submission to the National Office. *This process will improve the monitoring of efforts to comply with the organization's financial reporting requirements.*

After reports from all regional councils and chapters are received, the National Treasurer and National Assistant Treasurer will proceed to complete the organization's annual 990 report and annual group report to the Internal Revenue Service.

Remember to retain a copy for your convenience, provide a copy to the National Office, Attn: Assistant Treasurer and the Region XI Financial Secretary Mr. Kevin Coleman.



Remember This is a Requirement

Failure to adhere to the reporting requirement will result in suspension and possible revocation

Any Chapter that fails to file required *e-Postcards* (or *information returns – Forms 990 or 990-EZ*) for three consecutive years will [automatically lose its tax-exempt status.](#)

The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.



Appendix A Form 990-1



**REQUIRED AUTHORIZATION
FOR
IRS GROUP RETURN - FORM 990
(BIG 990-1)**

DATE: _____

I hereby authorize the
National Organization of Blacks In Government (BIG) to:

Region _____

Include _____ in the CY 2017 Group return
(Chapter Name and/or Region Name)

Exclude _____ in the CY 2017 Group return
(Chapter Name and/or Region Name)

EIN: _____
(Chapter/Region EIN)

I have included the required program activities and financial data of my chapter/region for the calendar year ended December 31, 2017.

I DECLARE, UNDER PENALTY OF PERJURY, THAT THIS AUTHORIZATION AND RELATED INFORMATION TO BE INCLUDED IN BLACKS IN GOVERNMENT'S GROUP RETURN (FORM 990) ARE TRUE AND COMPLETE.

AUTHORIZED SIGNATURE: _____

TITLE: _____

Daytime Telephone: _____

Email Address: _____

Chapter Mailing Address: _____

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BIG 2017 (990-1)



Appendix B Form 990-2



CERTIFICATION
(BIG 990-2)

REGION: _____ **NAME/DBA** _____
(Chapter Name or Regional Council)

EIN: _____
(Chapter/Region EIN)

NATIONAL ORGANIZATION OF BLACKS IN GOVERNMENT (BIG)
SUMMARY ACTIVITY FOR 12-MONTH PERIOD 01/01/2017 TO 12/31/2017
SUBMITTED TO NATIONAL OFFICE TO FACILITATE COMPLIANCE WITH
INTERNAL REVENUE SERVICE REPORTING REQUIREMENTS

I, We certify, as attested by individual signatures below, that, under penalty of perjury, the authorization and the information submitted herewith for consideration and inclusion, as appropriate, for the annual tax reporting obligations of the central office of Blacks In Government (BIG) are true and complete.

(Print Full Name of President)

(Signature of President) _____ (Date)

(Print Full Name of Treasurer)

(Signature of Treasurer) _____ (Date)

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BIG 2017 (990-2)



Appendix C

Form 990-3

Blacks In Government			
Chapter/Region			
Financial Activity Report			
(BIG 990-3)			
For the Period			
January 1, 2017 - December 31, 2017			
REGION #:		NAME:	
			(Indicate Chapter or Regional Council)
EIN:			
Mailing Address:			
	(Street/ P.O. Box)		(City, State Zip Code)
REVENUES:			
Contributions Received:			
Gifts Received:			
Grants Received:			
NTC Revenue Proceeds Received:			
Programs Conducted:			
Membership Dues Received:			
Investment Income (Bank Interest and Other):			
TOTAL REVENUES:		\$	-
EXPENSES:			
Cost Incurred Upon Receipt of Gift:			
Costs to Administer Grants Received:			
Costs to Perform Programs:			
Membership Dues Remitted to National:			
Membership Dues Remitted to Region:			
Investment (Include Bank) Fees and Charges:			
Grants Paid To Chapters/Members:			
Benefits Paid To or For Members:			
Salaries, Compensation, and Employee Benefits:			
Scholarships:			
Charitable Contributions and Donations			
Professionals and Independent Contractors:			
Occupancy, Rent, Utilities, and Maintenance:			
Printing, Publications, Postage, and Shipping:			
TOTAL EXPENSES:		\$	-
Excess/(Deficit) for The Year = (Revenues - Expenses)		\$	-
Bank Account(s) Balance(s) Total(s)			
(List information for each account on BIG Form 990-4.)			
Land and Buildings			
Other Assets (Attach list describing)			
Total Liabilities (Money Owed - Attach List)			



Appendix D Form 990-4

FINANCIAL INSTITUTION INFORMATION

REGION #: _____ NAME _____
(Indicate Chapter or Regional Council)

EIN: _____

COMPLETE INFORMATION FOR ALL ACCOUNTS. CONTINUE ON A SEPARATE SHEET, IF NECESSARY.

Name of Financial Institution _____
Address (Street, City, State, Zip) _____
Routing Number : _____ Account Type: _____
Account Number: _____ Account Balance: _____

Name of Financial Institution _____
Address (Street, City, State, Zip) _____
Routing Number : _____ Account Type: _____
Account Number: _____ Account Balance: _____

Name of Financial Institution _____
Address (Street, City, State, Zip) _____
Routing Number : _____ Account Type: _____
Account Number: _____ Account Balance: _____

Name of Financial Institution _____
Address (Street, City, State, Zip) _____
Routing Number : _____ Account Type: _____
Account Number: _____ Account Balance: _____

Name of Financial Institution _____
Address (Street, City, State, Zip) _____
Routing Number : _____ Account Type: _____
Account Number: _____ Account Balance: _____



Appendix E

Form 990-N (e-Postcard)

FILING YOUR IRS FORM 990-N (e-Postcard)

(updated January 2018)

The *e-Postcard* is easy to complete. All you need is eight items of basic information about your organization.

1. *Employer identification number* (EIN, also known as a Taxpayer identification number (TIN))
2. Tax year (**for this report it is “2017”**)
3. *Legal name and mailing address*
4. Any other names the chapter or regional council uses
5. *Name and address of a principal officer*
6. *Web site address* if the chapter or regional council has one
7. *Confirmation* that the chapter or regional council’s annual gross receipts are \$50,000 or less
8. If applicable, a statement that the chapter or council has terminated or is terminating (going out of business)

Once you have gathered this information, perform the following steps:

1. Go to the Internet, and access <http://epostcard.form990.org/>
2. If you **filed the IRS Form 990-N (e-Postcard) in 2016**, then **select “Step 2: Create your Form 990-N (e-Postcard)”** and follow the prompts. Most of the information will be carried over from the prior year. Then skip to number 16 below.
3. **If this is your first time filing, select “Step 1: Register as New User”** and go to number 4 below.
4. Type in your nine digit EIN number and click “Next.”
5. Create a password and type in your first and last name, email address and a daytime phone number. (Note: You will need this password for future access).
6. Click “Next”..... , then wait for your login information to be emailed to you. This takes a couple of minutes.
7. Access the link in the email that is sent to you and select the tab “Create your Form 990-N (e-Postcard) now.”
8. Enter your password and click “Next.”
9. Field A should show “beginning 1/1/2017 and ending 12/31/2017”
10. Field B - First Box: answer “No” if you are still an active chapter.



Appendix E

Form 990-N (e-Postcard) (Cont.)

11. Field B - Second Box: answer “Yes” if your gross receipts for 2017 were less than \$50,000. (Note: if your receipts were greater than \$50,000, you will not be allowed to complete this form).
12. Field C – Line 1 should show “name of organization” which is the name of your chapter or regional council.
13. Field C – Line 2 should be left blank.
14. Field D – should show the EIN assigned to your chapter or regional council.
15. Click “Next Page”
16. Item C – Line 2, DBA name: Enter your chapter or council name.
17. Item D - Complete the chapter /council mailing address information.
18. Item E – Enter the website address for your chapter or council.
19. Item F - Principal officer information is self-explanatory.
20. Click “Submit Filing to IRS” A notification page will appear indicating that your IRS Form 990-N (e-Postcard) has been submitted to the IRS.
21. Once the IRS receives and processes your e-Postcard (usually within 30 minutes, **you will receive an email indicating whether your submission was accepted or rejected.**
22. If **accepted**, you are done for the year, please print a copy of this page for your records as proof of filing and submit a copy to the National Office along with your BIG financial documents (BIG Forms 990-1, 990-2, 990-3 and 990-4).
23. If **rejected**, the e-filing receipt email will contain instructions on how to correct the problem.

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Appendix F

Procedures for Submitting BIG Annual Financial Reports

PROCEDURES FOR SUBMITTING BIG ANNUAL FINANCIAL REPORTS

(Updated January 2017)

- ❖ In accordance with Article V, Section 5 of the National Constitution of Blacks In Government and pursuant to Internal Revenue Service regulations, chapters and regions shall file periodic written reports as prescribed by the National Board of Directors. All reports shall be submitted to the National Office.
- ❖ The initial letter requesting chapters and regional councils to submit their financial reports will be mailed no later than February 28th of each year. The request will include enclosures (forms to be completed) along with these instructions.
- ❖ **Chapters and regional councils are to submit their respective financial reports no later than March 31, 2018**, to the National Office:

Blacks In Government
Attn: Assistant Treasurer, Ref: Form 990
3005 Georgia Avenue, NW
Washington, DC 20001-3807

- ❖ Regional Directors and Regional Council Presidents are encouraged to assist in the coordination of this process.
- ❖ Chapters should also submit a copy of their financial reports to their respective Regional Council as soon as possible after submission to the National Office. This process will improve the monitoring of efforts to comply with the organization's financial reporting requirements.
- ❖ For those chapters that have not submitted a report to the National Office by March 31, 2018, a second letter will be mailed in early April 2018 with copies to the respective Regional Directors. These officers should work with the delinquent chapters in his/her respective region in an effort to ensure that the financial reports are submitted to the National Office. We suggest that the Regional Directors and Regional Council Presidents should maintain a listing of those chapters in their respective regions that are not in compliance. The Regional Directors should obtain the financial reports from the delinquent chapters in their respective regions and submit these to the National Office.
- ❖ After reports from all regional councils and chapters are received, the National Treasurer and National Assistant Treasurer will proceed to complete the organization's annual 990 report and annual group report to the Internal Revenue Service.
- ❖ If there are any questions, please contact the National Assistant Treasurer, Ms. Rochelle Bryant at roceob@gmail.com.



Appendix G

Instructions for Preparing BIG Annual Financial Reports

INSTRUCTIONS FOR PREPARING BIG ANNUAL FINANCIAL REPORTS

(updated January 2017)

GENERAL INSTRUCTIONS

Verify that the name of your Chapter/Regional Council and EIN (employer identification number) are entered on each page of the documents as indicated. Also obtain the appropriate signatures as identified on the documents and as indicated in these instructions.

BIG Form 990-1: REQUIRED AUTHORIZATION FOR IRS GROUP RETURN

The authorized signature on this form allows BIG National to include or exclude your chapter or regional council from the Group Report that is submitted annually to the Internal Revenue Service. It is recommended that chapters and regional councils complete the “include” section. Chapters and regional councils that have their own 501(c)(3) status may complete the “exclude” portion of the form.

BIG Form 990-2: CERTIFICATION

The Chapter President and Treasurer (chapter report) or Regional Council President and Treasurer (council report) must sign this document. The signatures certify that the information on the chapter/regional council financial report is accurate.

BIG Form 990-3: FINANCIAL ACTIVITY – CHAPTER OR REGIONAL COUNCIL

REVENUES:

CONTRIBUTIONS RECEIVED

These are contributions received from individuals, organizations, and corporations. List contributions by date, name of donor, amount and whether restricted or unrestricted. For restricted funds, state how the funds are to be used.

GIFTS RECEIVED

Gifts such as money, property and other assets (at market value) bequeathed or donated to the chapter or regional council.

GRANTS RECEIVED

Grants received from foundations, government agencies or other non-profit organizations.



Appendix G

Instructions for Preparing BIG Annual Financial Reports (Cont.)

PROGRAMS CONDUCTED

Revenues received from chapter/regional council programs, i.e. Oratorical Contest, Computer Competition, Training Conferences/Seminars, Fundraising Activities and all other activities that are not placed under the other categories.

MEMBERSHIP DUES RECEIVED

Funds received from members for their chapter, regional and national dues. Any other membership assessment would fall under this category.

INVESTMENT INCOME (BANK INTEREST AND OTHERS)

Interest, dividends, capital gain income from bank accounts, mutual funds, money market, certificate of deposit, and other invested funds.

TOTAL REVENUES: *Self-explanatory*

EXPENSES

COST INCURRED UPON RECEIPT OF GIFT

All cost associated with the receipt of the gifts identified under #2 "Revenues," i.e. court fees, attorney fees, taxes, administrative expenses, etc.

COST TO ADMINISTER GRANTS RECEIVED

All costs associated with the administration of the grants received under #3 "Revenues," i.e. salaries paid to grant administrators, overhead cost, supplies etc.

COSTS TO PERFORM PROGRAMS

This category is where the majority of the chapter/regional council expenditures are classified, i.e. training/seminar, Oratorical Contest, fundraising activities expenses, etc.

MEMBERSHIP DUES REMITTED TO NATIONAL

Chapters Only: Include membership dues paid to BIG National for active chapter members.

MEMBERSHIP DUES REMITTED TO REGIONAL COUNCIL

Chapters Only: Include membership dues paid to Regional Council for active chapter members.



Appendix G

Instructions for Preparing BIG Annual Financial Reports (Cont.)

INVESTMENT (INCLUDING BANK) FEES AND CHARGES

All fees/charges assessed for bank accounts, investment funds that are paid by the chapter/regional council, i.e. monthly bank service charges, commissions paid to brokerage firms, other administrative costs related to investments.

GRANTS PAID TO CHAPTERS/MEMBERS

Include scholarships, profit sharing and any other disbursement to chapters or members to promote the objectives of BIG, i.e. educational enhancement, legal assistance, sharing revenue from training conferences, community projects, etc.

BENEFITS PAID TO OR FOR MEMBERS

In this category, chapters/regional councils may include membership dues paid on behalf of a member to join other organizations, cash awards, etc.

SALARIES, COMPENSATION, AND EMPLOYEE BENEFITS

Salaries, other compensation and fringe benefits paid to employees of the chapter/regional council. Do not confuse with the salaries and fringes paid under #2 "Cost to Administer Grants Received". No chapter/regional council in BIG has employees.

SCHOLARSHIPS

Scholarships awarded to attend school. Identify total amount of monies awarded.

CHARITABLE CONTRIBUTION AND DONATIONS

Donations to qualified organizations (i.e. religious organizations, most nonprofit 501(c)(3) organizations, educational organizations, etc.

PROFESSIONALS AND INDEPENDENT CONTRACTORS

Inclusive of expenditures paid to professional and other independent contractors (ICs) for services provided to the chapter/regional council. Professionals and ICs include but are not limited to attorneys, speakers, and presenters. The majority of the costs spent for professionals and ICs will fall under #3 "Costs to Perform Programs".

OCCUPANCY, RENT, UTILITIES AND MAINTENANCE

Normal business expenses for the chapter/regional council may occur, i.e. monthly rental/lease payments for meeting or office space, utilities and other overhead associated with this area. Do not include expenditures for occupancy, rent, utilities, etc. associated with programs. All programmatic cost is identified under #3 "Costs to Perform Programs".



Appendix G

Instructions for Preparing BIG Annual Financial Reports (Cont.)

PRINTING, PUBLICATIONS, POSTAGE AND SHIPPING

All non-programmatic administrative expenditures, i.e. postage to mail letters to members about membership renewal, newsletters printing and postage, etc. should be included. Expenditures directly related to specific programs will be charged against #3 "Costs to Perform Programs".

TOTAL EXPENSES: *Self-explanatory*

EXCESS (DEFICIT) FOR THE YEAR

This is simply the "Total Revenues" minus the "Total Expenses." If revenues exceed the expenses, the chapter/regional council has an operating surplus (Excess). The deficit is just the opposite.

BANK (FINANCIAL INSTITUTION) ACCOUNT (S) BALANCE (S)

Account balances for all accounts (banks, credit union, etc.) excluding investment funds as of 12/31/17. Provide Account number, account balance, type of account, routing number, name of financial institution, and mailing address for each account on BIG Form 990-4.

LAND AND BUILDINGS

Provide the cost of the land owned by the chapter/regional council. Provide the cost of the building(s) owned by the chapter/regional council.

OTHER ASSETS (ATTACH LIST DESCRIBING)

Provide a list indicating the account balances as of 12/31/17 for mutual funds, certificate of deposits, money market funds, and other investment income. Also, provide a listing of equipment and machines owned by the chapter/regional council, i.e. computers, printers, copiers, word processors, file cabinets, etc.

TOTAL LIABILITIES (MONEY OWED – ATTACH LIST)

Provide a list indicating all creditors and amounts owed as of 12/31/17.



Appendix H

Filing Your IRS Form 990-N (e-Postcard)

Reference Appendix E

(This information is a repeat)



Contact

If there are any questions, please contact:

National Assistant Treasurer
Ms. Rochelle Bryant
roceob@gmail.com

You can also contact:

Region XI Treasurer
Ms. April Powers-Matthews
at 443.867.6393
amatthews.rxi@gmail.com

Region XI Financial Secretary
Mr. Kevin Coleman
at 703.605.2524
kevin.coleman@gsa.gov



Financial Reports and Certification, and IRS Electronic Filing Overview



For an electronic copy please contact

April Powers-Matthews
Blacks In Government
Region XI Council Treasurer
amatthews.rxi@gmail.com



Closing

Question or Comments

*Thank You for your support
and
“Thank You For Thinking BIG”*