

ES – Executive Secretary
Request to file IRS Form 990-N
04-06-2022

I am requesting authorization from the Board to e-file MPLA’s annual non-profit tax return using Form 990-N, based on the following information:

In the past MPLA has filed 990-EZ forms to satisfy IRS reporting requirement for non-profit organizations with less than \$200,000 annual gross receipts and total assets less than \$500,000.

This year MPLA is eligible to file a Form 990-N because income has averaged less than \$50,000 over the past three years. This form can be filed electronically without contracting with an e-file provider. Due date is May 15, 2022. See excerpt below from [Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N \(e-Postcard\) | Internal Revenue Service \(irs.gov\)](#).

Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement, if their annual gross receipts are normally \$50,000 or less.

- *Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.*
- *Gross receipts are considered to be normally \$50,000 or less if the organization:*
 - *Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;*
 - *Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and*
 - *Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made).*

Summary of MPLA income 2019 – 2021

YEAR	Income	Year End Assets
2021	\$18,643.01	\$77,729.26
2020	\$33,066.20	\$84,792.56
2019	\$40,148.21	\$78,852.95

Respectfully submitted,

Judy Kulp, Executive Secretary