



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

About filing

Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*, must be submitted electronically.

- The Form 990-N electronic-filing system moved from Urban Institute's website to IRS.gov in February 2016. **All filers** must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year.
- Form 990-N must be completed and filed electronically. **There is no paper form.**
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.
- Use the Form 990-N Electronic Filing System (e-Postcard) User Guide while registering and filing.
Most common problems can be avoided by following the User Guide.
- For filing system and website issues, see How to File: Frequently Asked Questions. If site issues are unresolved, call TE/GE Customer Accounts Services at 877-829-5500. A representative will file your Form 990-N information.
- Organizations should continue efforts to file, even if late.

Who must file

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead.

Exceptions to this requirement include:

- Organizations that are included in a group return,
- Churches, their integrated auxiliaries, and conventions or associations of churches, and
- Organizations required to file a different return

Form 990-N filing due date

Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year. **You cannot file the e-Postcard until after your tax year ends.**

Charities & Non-Profits Topics

- Charities & Non-Profits A-Z Site Index
- Exempt Organizations Select Check
- Calendar of Events
- Exempt Organizations Audit Process
- Current Edition of Exempt Organizations Update
- Webinars for Tax Exempt Government Entities
- Life Cycle of an Exempt Organization
- Taxpayer Bill of Rights
- Requesting Educational Services from Tax Exempt Government Entities
- Tax Exempt Government Entities Division At a Glance
- Tax Exempt and Government Entities Issue Snapshots

Example: If your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

- Tax Topic 102 - Tax Assistance for Individuals with Disabilities

If your 990-N is late, the IRS will send a reminder notice to the last address we received.

While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status. Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively-missed year. Watch this IRS YouTube presentation for more information.

Information you will need when filing Form 990-N

Form 990-N is easy to complete. You'll need only eight items of basic information about your organization.

Ready to file?

After you have read the information above and the User Guide, use the Form 990-N Electronic Filing System (e-Postcard) page to start the process.

Search for Form 990-N filings

To search for organizations that have filed Form 990-N and to view their filings, see *Exempt Organizations Select Check*. You can also download the entire database of Form 990-N filings.

Additional information

- Frequently Asked Questions - Form 990-N
- User Guide for Form 990-N Electronic Filing System (e-Postcard)
- Form 990 Overview course at StayExempt.IRS.gov
- Frequently Asked Questions - Automatic revocation for not filing annual return or notice
- Final regulations (August 10, 2009)
- Educational tools - Help spread the word – Help small tax-exempt organizations stay exempt!
- EO Select Check - Search for organizations that have filed Form 990-N and view their filings
- EO Update - Subscribe to the IRS Exempt Organizations email newsletter that highlights new information