

## HANDOUT #11

# Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard) (source: [www.irs.gov](http://www.irs.gov))

## 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.**

**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.

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