

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

Small tax-exempt organizations whose annual [gross receipts](#) are [normally \\$50,000 or less](#) may be required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ.

The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about your organization.

Due Date of the e-Postcard

The e-Postcard is due every year by the 15th day of the 5th month after the close of your [tax year](#). *For example, if your tax year ends on May 31, the e-Postcard is due October 1. If tax year ends on June 30, the e-Postcard is due November 15.* **You cannot file the e-Postcard until after your tax year ends. Some Councils have already completed this filing.**

Information You Will Need To File the e-Postcard

The e-Postcard is easy to complete. All you need is the following information about your organization.

- [Employer identification number](#) (EIN), also known as a Taxpayer Identification Number (TIN)
- [Tax year](#)
- [Legal name and mailing address](#)
- [Any other names the organization uses](#)
- [Name and address of a principal officer](#)
- Web site address if the organization has one
- Confirmation that the organization's annual [gross receipts](#) are [normally \\$50,000 or less](#)
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

Who Must File

Most small tax-exempt organizations with gross receipts that are normally \$50,000 or less must file the e-Postcard.

Tax-exempt organizations with annual gross receipts that are normally greater than \$50,000 must file [Form 990](#) or [Form 990-EZ](#).

Late Filing or Failure To File the e-Postcard

If you do not file your e-Postcard on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the e-Postcard. However, 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.

How To File

A packet of directions has been prepared for you to assist you in filing the e-Postcard. The packet includes the web address you will need. Note that when you access the system, you leave the IRS site and file the e-Postcard with an IRS partner, Urban Institute. There is no paper form.

Questions about filing the e-Postcard can be directed to Customer Account Services at 1-877-829-5500.

THE FILING THRESHOLD WAS RAISED FROM \$25,000 TO \$50,000 AS OF JANUARY 1, 2010.