

Information Sheet for the New Annual Electronic Filing Requirement for Small Exempt Organizations—Form 990-N (e-postcard)

Small tax-exempt organizations whose gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-postcard. 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 first e-postcards are due in 2008 for tax years ending on or after December 31, 2007. 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 ended on December 31, 2007, the e-postcard is due May 15, 2008. You cannot file the e-postcard until after your tax year ends.

How To File

The form must be filed electronically; there is no paper form. Go to epostcard.form990.org, or go to www.irs.gov and search on “e-postcard.” When you access the system, you will leave the IRS site and file the e-postcard with the IRS through their partner, Urban Institute.

Information You Will Need To File the e-Postcard

- group’s EIN (Employer Identification Number), a.k.a. (TIN) Taxpayer Identification Number
- 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 \$25,000 or less
- if applicable, a statement that the organization has terminated or is terminating

Who Must File

Most small tax-exempt organizations with gross receipts that are normally \$25,000 or less must file the e-postcard. Exceptions to this requirement include, among others:

- organizations that are included in a group return (CDSS groups are not included in our return and therefore must file the 990-N)
- tax-exempt organizations with annual gross receipts that are normally greater than \$25,000 cannot file 990-N, but 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.

Questions

If you have questions about the e-postcard, you may call IRS Customer Account Services at 1-877-829-5500 or email your question to tege-eo-efile@irs.gov. (Note: This email address is for exempt organization electronic filing related questions only, not account or tax law questions. Do not send forms of any kind to this email address.)