

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

Per irs.gov:

- 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.

Prior to filing your form, please review the following information:

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.

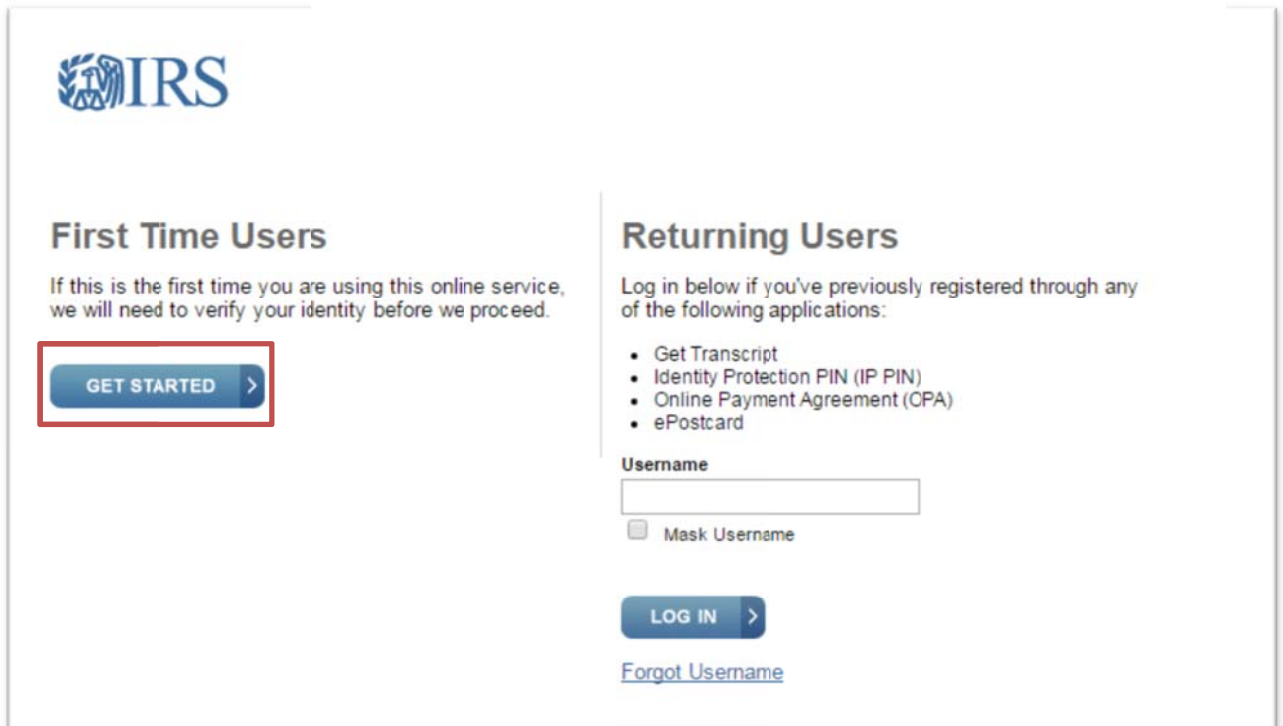
While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will [automatically lose their tax-exempt status](#). Revocation of the organization’s tax-exempt status will happen on the filing due date of the third consecutively-missed year.

Step-by-step instructions for filing Form 990-N (e-Postcard)

NB: The first part of these instructions are for groups who are filing for the first time or have not filed since before February 2016. If you already have a user account with IRS for e-filing, skip to step #12.

SETTING UP YOUR IRS USER ACCOUNT:

1. Start at the IRS filing website for Small Exempt Organizations: <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>
2. Click the link in the first paragraph: [“Form 990-N Electronic Filing System \(e-Postcard\)”](#)
3. Click the “Get Started” button under First Time Users (left side of the page).



The screenshot shows the IRS e-filing website interface. At the top left is the IRS logo. Below it, the page is divided into two main sections: 'First Time Users' and 'Returning Users'. The 'First Time Users' section includes a message: 'If this is the first time you are using this online service, we will need to verify your identity before we proceed.' Below this message is a blue button labeled 'GET STARTED' with a right-pointing arrow, which is highlighted with a red rectangular box. The 'Returning Users' section includes a message: 'Log in below if you've previously registered through any of the following applications:' followed by a bulleted list: 'Get Transcript', 'Identity Protection PIN (IP PIN)', 'Online Payment Agreement (OPA)', and 'ePostcard'. Below the list is a 'Username' label and an empty text input field. Underneath the input field is a checkbox labeled 'Mask Username'. At the bottom of the 'Returning Users' section is a blue button labeled 'LOG IN' with a right-pointing arrow, and a link labeled 'Forgot Username'.

4. Enter your contact information into the form. Click “Send Code”. The IRS will send a confirmation code to the email address you provide.
5. On the next screen, enter the 8 digit code that was sent to your email, then click “Continue”.
6. Follow the instructions to create a user profile. This user profile should be specific to you. If someone else files for your organization in the future, they should create their own account and user profile. Click “Continue”.
7. The website will display a screen with details from your most recent log in. Click “Continue”.

8. Before creating a filing, you will need to set up your account to be associated with your organization. Do so by clicking the button to “Manage E-Postcard Profile”.

The screenshot shows the IRS website's "Electronically file your Form 990-N (e-Postcard)" page. The page features the IRS logo at the top left and navigation links for "Home", "Security Profile", and "Logout" at the top right. The main content is divided into two columns. The left column, titled "e-Postcard Profile", explains that users must create a profile before filing and lists three steps: 1. Designate the profile as either a "Preparer" or "Exempt Organization", 2. Add EINs to the profile, and 3. Remove EINs from the profile. Below this, it states that profiles can be updated at any time and provides a blue button labeled "MANAGE E-POSTCARD PROFILE" which is highlighted with a red rectangle. The right column, titled "Manage Form 990-N Submissions", lists four actions: 1. Create a Form 990-N, 2. View the status of existing submissions, 3. Edit in-progress submissions, and 4. Delete in-progress submissions. Below this is a blue button labeled "MANAGE FORM 990-N SUBMISSIONS".

9. On the next screen select “Exempt Organization” from the dropdown menu and click “Continue”.

The screenshot shows the "e-Postcard Profile" setup page. At the top left is the IRS logo, and at the top right are navigation links for "Home", "Security Profile", and "Logout". A progress bar below the title shows five steps: "e-Postcard Profile", "Select EIN", "Organization Details", "Contact Information", and "Confirmation". The "e-Postcard Profile" step is currently active. Below the progress bar, the text "Please select Exempt Organization or Preparer" is displayed in red. Underneath is a dropdown menu labeled "User Type" with "Exempt Organization" selected; this dropdown is highlighted with a red rectangle. At the bottom, there are two blue buttons: "PREVIOUS" with a left arrow and "CONTINUE" with a right arrow.

10. Enter the EIN for your organization and click “Add EIN”. The Currently Associated EIN(s) table will automatically fill with information related to your organization.

The screenshot shows the IRS e-Postcard Profile page. At the top left is the IRS logo. The page title is "e-Postcard Profile". In the top right corner, there are links for "Home", "Security Profile", and "Logout". Below the title is a progress bar with five steps: "e-Postcard Profile", "Select EIN", "Organization Details", "Contact Information", and "Confirmation". The "e-Postcard Profile" step is currently active. Below the progress bar, it says "You are logged in as: Exempt Organization | Edit user type". There is an "EIN" input field with a red border around it, containing two empty boxes separated by a hyphen, and an "ADD EIN" button next to it. Below the input field is a section titled "Currently Associated EIN(s)" with a table. The table has four columns: "EIN", "Organization Name", "Date Added", and "Delete". The table is currently empty, with the text "No EINs are currently associated with your ID" below it. At the bottom of the page, there are two buttons: "DELETE EIN" and "CREATE NEW FILING".

11. You may see the name “COUNTRY DANCE & SONG SOCIETY” listed instead of your organization’s name. This is normal because you are filing under our Group Exemption. As long as the EIN is correct for your particular organization the Form 990 will be filed correctly.

CREATE A NEW FILING

12. After there is at least one EIN associated with your profile, click “Create New Filing”.
13. Select the appropriate EIN from the dropdown menu then click “Continue”.

IRS

Select EIN [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile **Select EIN** Organization Details Contact Information Confirmation

Please select the EIN for which you want to file for

EIN
--Select EIN--

[← MANAGE E-POSTCARD PROFILE](#) [CONTINUE →](#)

14. Several of the fields on the next page will be automatically populated based on IRS records for your organization. They cannot be changed using Form 990. Answer the following question dropdowns then click “Continue”.

Has your organization terminated or gone out of business?
--Select One-- ?

Are your gross receipts normally \$50,000 or less?
--Select One-- ?

15. If the legal name is listed as “Country Dance & Song Society” enter your specific organization’s name as the DBA Name.


Organization’s legal name:

If your organization conducts business using another name (DBA), enter other name:


* = required field

Organization:

DBA Name



16. Fill out the rest of the information on the form, including your organization’s current mailing address and contact information for the Principal officer (could be you or someone else, should be either the President or the Treasurer). Click “Submit Filing”.
17. You should received a confirmation and be returned to the main account screen. To check on the status of your filing click “Manage Form 990 Submissions”.



Electronically file your Form 990-N (e-Postcard) [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile

Before you can create a Form 990-N (e-Postcard), you must create your e-Postcard Profile. Your e-Postcard Profile allows you to

1. Designate your e-Postcard Profile as either a “Preparer” or “Exempt Organization”
2. Add EINs to your e-Postcard Profile
3. Remove EINs from your e-Postcard Profile

More information on who must file a Form 990-N.

Once created, you can update your e-Postcard profile at any time. Click the button below to get started.

[MANAGE E-POSTCARD PROFILE >](#)

Manage Form 990-N Submissions

Once your e-Postcard Profile is created, you can use the Manage Form 990-N Submissions page to:

1. Create a Form 990-N
2. View the status of your existing Form 990-N submission(s)
3. Edit an in-progress Form 990-N
4. Delete an in-progress Form 990-N

[MANAGE FORM 990-N SUBMISSIONS >](#)

18. You will then see a table with your most recent filings and their status as either “Submitted”, “Accepted” or “Rejected”. Clicking on the “Submission ID” will provide further details and a confirmation of your submission.

Manage Form 990-N (e-Postcard) [Home](#) | [Security Profile](#) | [Logout](#)

Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
COUNTRY DANCE & SONG SOCIETY INC	2015	12-31-2015	04-12-2016	Accepted	10065520161030105735	

««« Prev Page 1 Next »»»

[CREATE NEW FILING](#)

19. Click the “Logout” link in the upper right hand corner when you are done.