



Charities & Non-Profits Topics

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

Form 990-N

To electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*, use the [Form 990-N Electronic Filing System \(e-Postcard\)](#).

- The Form 990-N electronic-filing system moved from Urban Institute's website to IRS.gov in February. **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.
- 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.

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

What are the rules?

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.

[Learn how you can file ahead of a filing Form 990-N.](#)

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

[Search for Form 990-N filings](#)

To search for organizations that have filed Form 990-N and to view their filings, see [Example 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

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