



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

## Who May File Form 990-N to Satisfy Their Annual Reporting Requirement?

In general, exempt organizations have an annual reporting requirement although there are exceptions.

Most small tax-exempt organizations that have an annual reporting requirement can satisfy the requirements by submitting Form 990-N, Electronic Notice (e-Postcard.) Form 990-N is submitted electronically, there are **no paper forms**.

An organization eligible to submit Form 990-N can instead choose to file Form 990 or Form 990-EZ to satisfy its annual reporting requirement.

Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement, if their annual gross receipts are normally \$50,000 or less.

- Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.
- Gross receipts are considered to be normally \$50,000 or less if the organization:
  - Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;
  - Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and
  - Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made).

However, some organizations aren't eligible to use Form 990-N (e-Postcard) even if their gross receipts are normally \$50,000 or less. These organizations must file different forms instead to satisfy their annual reporting requirement.

## Charities & Non-Profits Topics

- A-Z Index
- Educational Resources and Guidance
- Publications
- Audit Process
- Contact IRS Exempt Organizations
- About Us

Note: a subordinate organization in a group exemption that is included in a group return filed by its central organization does not file Form 990-N because the group return satisfies its annual reporting requirement.

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## Submitting Form 990-N (e-Postcard)

### Are you eligible to submit Form 990-N (e-Postcard)?

1. Register for your account
2. Review the submission guidance
3. Gather the information needed

### Submit Form 990-N (e-Postcard)

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## How to Register and Submit Form 990-N

Review the IRS Form 990-N Electronic Filing System (e-Postcard) User Guide for step by step instructions on how to register and submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.

**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.

## Ready to File?

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

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

For more information about these items, see Form 990-N: Information Reported.

## 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 a legal holiday, the due date is the next business day.

## Late Submissions

If we don't receive your submission by the due date, a reminder will be sent to the address on file. Organizations should submit the required form, even if they are late. There is not penalty for late submissions.

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.

## Search for Form 990-N Filings

To search for organizations that have filed Form 990-N and to view their filings, see Tax-Exempt Organization Search. You can also download the entire database of Form 990-N filings.

## Problems Filing

If you experience filing system or website problems, see How to File: Frequently Asked Questions. If you can't fix the problem, call TE/GE Customer Accounts Services at 877-829-5500. A representative will file your Form 990-N information.

## Additional Information

- Annual Electronic Notice (Form 990-N) Frequently Asked Questions
- Automatic Exemption Revocation for Non-Filing: Frequently Asked Questions
- Rules and Regulations: Notification Requirement for Tax-Exempt Entities Not Currently Required To File

## StayExempt Training Courses

- Small to Mid-Size Tax Exempt Organization Workshop
- Form 990 Overview Course

## Tools

- Webinars, Virtual Workshops, National Tax Forums and Requesting Educational Services
- Subscribe to Exempt Organization Update