



The New e-Postcard (Form 990-N)

What Smaller Organizations Need to Know to Stay Tax-Exempt

Visit www.irs.gov for more information

Small tax-exempt organizations now have an important new reporting requirement. The e-Postcard or “Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ” is a simple, electronic form which should only take a few minutes of your time each year. Filing it will protect your tax-exempt status, and also gives donors and volunteers the most up-to-date information about your organization.

Who Needs to File, and When

Most small, tax-exempt organizations with \$25,000 or less in gross receipts must now file the e-Postcard. However, organizations that are included in a group return, as well as churches, their auxiliaries, and associations of churches are not required to file.

The e-Postcard is due every year by the 15th day of the fifth month after the close of your organization’s tax year. For example, if your tax year closes December 31, the form is due the following May 15th.

Simple and Straightforward

The e-Postcard is a simple, Internet-based form that asks a few identifying questions about your organization. You can only file the e-Postcard online – there is no paper form. All you need is access to a computer and an e-mail address. No special software is necessary, and there is no cost to file an e-Postcard. It’s free!

To file the e-Postcard, go to www.irs.gov/eo, and click on “Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard),” where you’ll find a link to the e-Postcard filing system. You will file the e-Postcard through the Web site of the IRS’s trusted partner, the Urban Institute.

If you choose to, you can file a Form 990 or Form 990-EZ instead of the e-Postcard, but it must be a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy your annual filing requirement. In addition, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late. There is no late filing penalty associated with the e-Postcard. However, if you fail to file your e-Postcard (or an information return) for three consecutive tax years, your organization will lose its tax-exempt status.

Protect Your Tax-Exempt Status

The first e-Postcards were due in 2008 and subsequent filings are due annually thereafter. The IRS will not assess a penalty if you file late or fail to file; however, after three consecutive years of non-filing, you will lose your tax-exempt status.

If this happens, you can request to be reinstated by filing an application for tax exemption (Form 1023 or Form 1024), along with the appropriate user fee. If you can show that you had reasonable cause for non-filing, a reinstatement, if granted, might be retroactive.

Public Information

The information on the e-Postcard is public information. The IRS has a disclosure site where the public can view an individual organization’s e-Postcard or download the entire data base of electronically filed e-Postcards. Go to www.irs.gov/eo, click on “Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)” and scroll down to “Search for e-Postcards – Public Disclosure.”

Where to Go for Help

For the latest information about the e-Postcard, you can sign up for Exempt Organization’s *EO Update*, a regular e-newsletter that highlights new information for tax-exempt organizations. To subscribe go to www.irs.gov/eo and click on ‘EO Newsletter.’ More information about the e-Postcard can also be found on the Web site or through our customer service function, which is available toll-free at 1-877-829-5500.

The e-Postcard is easy to complete. It only requires the following information about your organization:

1. Organization’s legal name,
2. Any other names the organization uses,
3. Organization’s mailing address,
4. Organization’s Web site address - if it has one,
5. Organization’s employer identification number (also referred to as a taxpayer identification number),
6. The name and address of a principal officer of the organization,
7. Organization’s annual tax year, and
8. Answers to the following questions:
 - o Are your gross receipts normally \$25,000 or less?
 - o Has your organization terminated or gone out of business?

That’s it!

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

Small tax-exempt organizations whose annual [gross receipts](#) are [normally \\$25,000 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.

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.

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 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. **You cannot file the e-Postcard until after your tax year ends.**

How To File

Click [here](#) to file the e-Postcard. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the e-Postcard with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

Information You Will Need To File the e-Postcard

The e-Postcard is easy to complete. All you need is [eight items of basic information](#) about your organization.

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:

- 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](#)

Search for e-Postcards - Public Disclosure

To find and view an organization's e-Postcard click [here](#). To download the entire data base of e-Postcard filings click [here](#).

Additional Information

- [Frequently Asked Questions](#) - e-Postcard
 - [Frequently Asked Questions](#) - Automatic Revocation for Not Filing Annual Return or Notice
- [Final regulations](#) (July 23, 2009)
- [Educational tools](#) : Help spread the word – Help small tax-exempt organizations stay exempt!
- [EO Update](#) : Subscribe to Exempt Organization's regular email newsletter that highlights new information posted on the Charities and Non-Profits pages of IRS.gov.
- Account, tax law, or questions about filing the e-Postcard should be directed to Customer Account Services at 1-877-829-5500. For questions about or problems with the e-Postcard filing system, use the **Technical Support** link on the filing site.

Information Needed to File e-Postcard

Completing the e-Postcard requires the eight items listed below:

1. [Employer identification number](#) (EIN), also known as a Taxpayer Identification Number (TIN).
2. [Tax year](#)
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual [gross receipts](#) are [normally \\$25,000 or less](#)
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

Additional information:

[Form 990-N: Information Reported](#)

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<http://www.irs.gov/charities/article/0,,id=218162,00.html>

Form 990 Resources and Tools

<http://www.irs.gov/charities/article/0,,id=214479,00.html>

Gross Receipts Defined

Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

The link to a guide for filing out the e-postcard is:

<http://epostcard.form990.org/Files/ePostcardQuickStartGuide.pdf>

File your electronic Form 990-N (e-Postcard).

<http://epostcard.form990.org/>

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