**Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard) (source: www.irs.gov)**

5

**About filing**

Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*, must be submitted electronically.

* 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.
* Use the Form 990-N Electronic Filing System (e-Postcard) [User Guide](https://www.irs.gov/pub/irs-pdf/p5248.pdf) while registering and filing.  
  **Most common problems can be avoided by following the User Guide.**
* For filing system and website issues, see [How to File: Frequently Asked Questions](https://www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-how-to-file). 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.

**Who must file**

Most small tax-exempt organizations whose annual [gross receipts](https://www.irs.gov/charities-non-profits/gross-receipts-defined) are [normally $50,000 or less](https://www.irs.gov/charities-non-profits/gross-receipts-normally-25-000-50-000-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](https://www.irs.gov/pub/irs-pdf/p1828.pdf), their integrated auxiliaries, and conventions or associations of churches, and
* Organizations [required to file a different return](https://www.irs.gov/charities-non-profits/form-990-n-e-postcard-organizations-not-permitted-to-file)

**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](https://www.irs.gov/charities-non-profits/exempt-organizations-annual-reporting-requirements-filing-procedures-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](https://www.irs.gov/charities-non-profits/automatic-revocation-of-exemption). 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](https://www.youtube.com/watch?v=Gb5sE70vFVA) for more information.

**Information you will need when filing Form 990-N**

Form 990-N is easy to complete. You'll need only [eight items of basic information](https://www.irs.gov/charities-non-profits/information-needed-to-file-e-postcard) about your organization.

**Ready to file?**

After you have read the information above and the User Guide, use the [Form 990-N Electronic Filing System (e-Postcard)](https://sa.www4.irs.gov/epostcard/) page to start the process.

**Search for Form 990-N filings**

To search for organizations that have filed Form 990-N and to view their filings, see [*Exempt Organizations Select Check*](https://www.irs.gov/charities-non-profits/exempt-organizations-select-check). You can also download the entire database of Form 990-N filings.

**Additional information**

* [Frequently Asked Questions](https://www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-frequently-asked-questions-and-answers) - Form 990-N
* [User Guide](https://www.irs.gov/pub/irs-pdf/p5248.pdf) for Form 990-N Electronic Filing System (e-Postcard)
* [Form 990 Overview course](https://www.stayexempt.irs.gov/Existing-Organizations/Form-990-Overview) at StayExempt.IRS.gov
* [Frequently Asked Questions](https://www.irs.gov/charities-non-profits/automatic-exemption-revocation-for-non-filing-frequently-asked-questions-2) - Automatic revocation for not filing annual return or notice
* [Final regulations](https://www.irs.gov/irb/2009-32_IRB/ar07.html) (August 10, 2009)
* [Educational tools](https://www.irs.gov/charities-non-profits/charitable-organizations/exempt-organizations-educational-tools) - Help spread the word – Help small tax-exempt organizations stay exempt!
* [EO Select Check](https://www.irs.gov/charities-non-profits/exempt-organizations-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