



Department of Treasury  
[REDACTED]  
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<b>Notice</b>	CP299
<b>Tax year</b>	December 31, 2005
<b>Notice date</b>	March 2, 2009
<b>Employer ID number</b>	XX-XXXXXXX
<b>To contact us</b>	Phone [REDACTED]

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[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

## Message about Form 990-N (e-Postcard)

# Your organization may be required to file a Form 990-N

Our records show that your organization may be required to file an annual electronic notice (e-Postcard), Form 990-N.

### What you need to do immediately

If your organization already filed its annual information return (Form 990, 990-PF, or 990-EZ) or e-Postcard, you don't need to do anything right now. You should continue to file a return or e-Postcard every year.

If your organization hasn't filed its annual information return or e-Postcard, it must file as soon as possible.

The annual information return or e-Postcard is due by the 15<sup>th</sup> day of the fifth month after the close of your tax period. For example, if your tax period ends December 31 and you are filing Form 990-N, your due date is May 15.

### Who can file the e-Postcard Form 990-N?

- A tax-exempt organization other than a private foundation or political or foreign organization whose gross receipts are normally \$50,000 or less
- A Section 509(a)(3) supporting organization of a religious organization whose gross receipts are normally \$5,000 or less

All other supporting organizations generally must file Forms 990 or 990-EZ, even if gross receipts are normally \$50,000 or less.

### To e-file your organization's e-Postcard:

- Go to [irs.gov/charities](http://irs.gov/charities).
  - Type 990-N in the search box.
  - Click on the link for the Form 990-N.
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## If we don't hear from you

## Revocation for not filing an annual information return or e-Postcard

- If your organization doesn't file an annual return for three consecutive years, it will result in automatic revocation of its tax-exempt status as of the filing date of the third year the return or e-Postcard is due.
- If your organization's tax-exempt status is revoked and you want to have it reinstated, it must file an exemption application and pay the required user fee.
- If your organization had reasonable cause for not meeting its filing requirement, we can consider retroactive reinstatement.

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## Next Steps

## What you need to file the e-Postcard

You must use your organization's employer identification number, EIN. Don't use another organization's EIN (for example, your parent organization, group ruling holder, or another affiliated organization's EIN) when you file your e-Postcard.

When you are ready to file the e-Postcard, have the following information available about your organization:

- Legal name
- Any other names the organization uses
- Mailing address
- Website address
- Employer identification number
- Name and address of principal officer
- Annual tax period
- Operating status (Are you still in business?)

You must also verify that the organization's annual gross receipts are normally \$50,000 or less. For an explanation of what it means to have receipts that are "normally \$50,000 or less":

- Go to [www.irs.gov/charities](http://www.irs.gov/charities).
- Type 990-N in the search box.
- Click on the link for the Form 990-N.
- Click on the highlighted text, "normally \$50,000 or less."

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## Additional information

- Visit [www.irs.gov/cp299](http://www.irs.gov/cp299).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.
  
- If you need assistance, please don't hesitate to contact us.