

HANDOUT #11

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

Small tax-exempt organizations whose gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard.

The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about your organization.

Due Date of the e-Postcard

The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. 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, 2007, the e-Postcard is due May 15, 2008.

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

Information You Will Need To File the e-Postcard

The e-Postcard is easy to complete. All you need is the following information about your organization. Click on any of the links below, if you need more information about the item.

- [Employer identification number \(EIN\)](#)
- [Tax year](#)
- [Legal name and mailing address](#)
- [Any other names the organization uses](#)
- [Name and address of a principal officer](#)
- Web site address if the organization has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

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, and
- Churches, their integrated auxiliaries, and conventions or associations of churches.

Late Filing or Failure To File the e-Postcard

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.