IRS

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

Most small tax-exempt organizations whose annual gross receipts are normally $50,000 or less are 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 instead.

If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but 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. Watch the IRS YouTube presentation.

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
Use this link 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 $50,000 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

To search for organizations that have filed an e-Postcard and to view their filings, see *Exempt Organizations Select Check*. You can also download the entire database of *e-Postcard* filings on that site.

Exempt Organizations Select Check Tool ❯

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.

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