

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

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.**

How To File

Click [here](#) to file the e-Postcard. When you do, 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 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), also known as a Taxpayer Identification Number (TIN).
- [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.

The following organizations cannot file the e-Postcard but must file different forms instead:

- Tax-exempt organizations with annual gross receipts that are normally greater than \$25,000 must file [Form 990](#) or [Form 990-EZ](#);
- [Private foundations](#) must file [Form 990-PF](#);
- [Section 509\(a\)\(3\) supporting organizations](#) that are required to file [Form 990](#) or

[Form 990-EZ.](#)

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.

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](#).

Note: Not all organizations that file an e-Postcard are eligible to receive charitable contributions that are tax-deductible under Internal Revenue Code section 170. See [Search for Charities](#), to determine whether contributions to a particular organization are tax-deductible.

Additional Information

- [Frequently Asked Questions](#)
- [Temporary Regulations](#) (November 15, 2007)
- [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
- If you did not find the answer to your question about electronically filing the e-Postcard, you can email your question to tege-eo-efile@irs.gov . Note: This email address is for exempt organization electronic filing related questions only, not account or tax law questions. Do not send forms of any kind to this email address.
- If you did not find the answer to a question about the e-Postcard filing requirement, call Customer Account Services at 1-877-829-5500.

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