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Annual Electronic Notice (Form 990-N) for Small Organizations FAQs: How to File

How do I file Form 990-N, the e-Postcard?

Use the Form 990-N Electronic Filing system (e-Postcard) to electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*.

- The Form 990-N electronic-filing system was moved from Urban Institute's website to IRS.gov on Feb. 29, 2016. ALL ORGANIZATIONS 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 you file next year.
- Form 990-N must be completed and filed electronically. There is no paper form.
- Use the Form 990-N Electronic Filing System (e-Postcard) [User Guide](#) while registering and filing.

See [Annual Electronic Filing Requirement for Small Exempt Organizations](#) for more information on Form 990-N.

What should I do if I'm having trouble with the Form 990-N electronic filing website?

If technical issues prevent you from registering or filing with the Form 990-N electronic filing system, try the suggestions below. If the problem still exists after trying all of the suggestions below, contact IRS Customer Account Services at 877-829-5500 (a toll-free number).

Take the following steps to prevent problems during the registration and filing processes:

- **Refer to the Form 990-N Electronic Filing System (e-Postcard) [User Guide](#) for instructions.**
- **Close multiple browsers when registering.**
Errors may occur if you have additional Internet browsers open during the registration process. Please close other Internet browser windows.
- **Do not use a smart phone to register or file your Form 990-N.**
- **Use correct text characters when registering and filing.**
Ensure that you use only letters, numbers or a hyphen when entering text fields. This character limit does not apply to password fields. When choosing a password on the Security Profile page, ensure you only use only letters, numbers, !, or #. Also, you may use spaces when choosing a site phrase.
- **Check your spam/junk email folders.**
When registering or requesting a user-identification reminder, check your junk/spam email folders for a response. The email may have been filtered out by your email program.
- **If you receive a "Registration Error, Unauthorized Access" warning when you hit the SEND button while registering, ensure that you are not using a computer on a shared network. Please try to register on a non-networked computer.**
- **If the suggestions above don't resolve the issue, sign out of the filing system (if logged in), close all programs and shut down your computer.**
Wait a minute, restart your computer and try again. This step is required before calling the Customer Account Services line (877-829-5500) for technical help.

How much does it cost to file Form 990-N?

[Form 990-N](#) can be filed for free at IRS.gov. There is no paper form.

Do I need special software to file Form 990-N?

No, the IRS has created a simple Internet-based process for filing Form 990-N, so organizations do not need to purchase software to file. Organizations that do not have access to a computer can go to places that provide Internet access to the public, such as their local library, to file the Form 990-N, the *e-Postcard*.

Do I need an e-mail address to file Form 990-N?

Yes, you will need an e-mail address. The system uses the e-mail address to activate your login ID and password.

You will not receive notification by email that your form was rejected or accepted. You must return to the [Form 990-N electronic Filing system \(e-Postcard\)](#) to determine the status of your organization's Form 990-N.

When my organization attempted to file Form 990-N, we received an error message indicating that the EIN was incorrect. What should we do?

If you are certain that your EIN was entered correctly, the IRS may not have your organization listed as a tax-exempt organization. This may be because your application for tax exemption is pending or you did not apply for tax exemption. If this is the case, an officer of the organization should contact Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of Form 990-N, the *e-Postcard*.

Your organization will need to allow six weeks for the IRS to update its records before you can file your Form 990-N. Your organization should not be concerned if this delay causes your filing to occur after your Form 990-N is due because there are no late filing or delinquency penalties associated with Form 990-N. Note, however that an organization's tax-exempt status is [automatically revoked](#) if it does not satisfy its annual filing requirement for three consecutive years.

Additional information

- [Form 990-N FAQs](#)
- [Annual Electronic Filing Requirement for Small Exempt Organizations](#)
- [Form 990-N Electronic Filing system \(e-Postcard\)](#)

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