

## Who must file Form 990-N (e-Postcard)?

Under the Pension Protection Act of 2006, most small tax-exempt organizations whose [gross receipts](#) are [normally \\$25,000 or less](#) must file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. Before this law was enacted, these small organizations were not required to file annually with the IRS. The first filings are due in 2008 for [tax years](#) ending on or after December 31, 2007.

### Do I need to purchase a computer and software to file the e-Postcard?

No, the IRS has created a simple Internet based process for filing the e-Postcard, 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 e-Postcard.

### Do I need an e-mail address to file the e-Postcard?

Yes, you will need an e-mail address. The system uses the e-mail address to activate your login ID and password and to notify you if your e-Postcard was accepted or rejected by the IRS. If rejected, the e-mail will contain instructions on who to contact to resolve the problem.

### How do I file the e-Postcard?

The e-Postcard is filed electronically by answering fewer than ten questions in an online form that can be found [here](#). When you link to the system, you leave the IRS site and file the e-Postcard with the IRS through our trusted partner Urban Institute. If you have trouble linking to the filing system through the IRS website, the URL for the Urban Institute site is <http://epostcard.form990.org>. The form must be completed and filed electronically. There is no paper form.

### How much does it cost to file the e-Postcard?

Filing the e-Postcard is free. To access the filing system, click [here](#) and then click on the link under **How To File**. Or go directly to the filing site at <http://epostcard.form990.org>. There is no paper form.

### When is the e-Postcard due? How often do I need to file?

The e-Postcard is due every year by the 15th day of the fifth month after the close of your tax year (usually the same as your accounting period). For example, if your tax year ended on December 31, 2008, the e-Postcard is due May 15, 2009.

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.

### Will I get a confirmation that I filed the e-Postcard?

Yes, you will receive an email from the filing system indicating whether your e-Postcard was accepted or rejected by the IRS. If rejected, the email will tell you who to contact to help resolve the problem. In addition, once you submit the e-Postcard to the IRS you can view the "Check Filing Status" page where you can view and print an image of the e-Postcard for your records.

### 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)

**What should my organization do if when it attempted to file the e-Postcard using its correct EIN it received an error message indicating that the EIN was incorrect?**

If you are certain that your EIN was entered correctly, the IRS may not have your organization listed as a tax-exempt organization. To be exempt under Section 501(c)(3) as a charity, [most organizations](#) must go through the application process. If your application for tax-exemption is pending, you must contact Customer Account Services at 1-877-829-5500.

If your organization claims to be exempt under some other Code section, such as 501(c)(4), an officer of the organization should call Customer Account Services at 1-877-829-5500 (a toll free number) and ask that the organization be set up to allow filing of the e-Postcard.

**Can I file Form 990 or Form 990-EZ instead of the e-Postcard?**

Yes, but please note that if you choose to file an annual information return (Form 990 or Form 990-EZ) instead of the e-Postcard, you must file a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy the annual filing requirement. Also, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late.

**What happens if I file the e-Postcard late?**

The IRS will send you a reminder notice if you do not file your e-Postcard on time, but you will not be assessed a penalty for late filing an e-Postcard. However, it is critical that you file within the 3-year period described in [Failure to File](#) and [Reinstating Exempt Status](#).

**What happens if I fail to file the e-Postcard or Form 990 or Form 990-EZ?**

An organization that fails to file the required e-Postcard (or information return) for three consecutive tax years will automatically lose its tax-exempt status. The revocation of an organization's tax-exempt status will not take place until the filing due date of the third year. For example, if your first e-Postcard is due on May 15, 2008 (for tax year 2007) and you do not file in 2008, 2009, or by May 15, 2010, you will lose your tax-exempt status on May 15, 2010. The IRS will not send additional notices once your tax-exempt status is automatically revoked.

**Can an organization have its tax-exempt status reinstated if it was revoked for failing to file for three consecutive years?**

Yes, but you must apply (or reapply) and pay the appropriate user fee to have your tax-exempt status reinstated if it was revoked because you failed to file for three consecutive years. Reinstatement of tax-exempt status may be retroactive if you can show that you had reasonable cause for not filing. To apply for tax-exempt status, use [Form 1023, Application for Recognition of Exemption](#), (if you are a section 501(c)(3) public charity) or [Form 1024, Application for Exemption under Section 501\(a\)](#) (for other types of tax-exempt organizations).

**How can I get the latest information about filing the e-Postcard (Form 990-N)?**

For the latest information about electronically filing the e-Postcard, you can:

- Sign up for Exempt Organization's [EO Update](#), a regular email newsletter that highlights new information posted on the charities pages of irs.gov. To subscribe go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on [EO Newsletter](#)
  - Check our website at [www.irs.gov/eo](http://www.irs.gov/eo)
  - Call our customer service function toll-free at 1-877-829-5500