

FORM 990 N (e-Postcard): Who Must File

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.

Form 990-N (e-Postcard): How to File

The e-Postcard is filed electronically by answering fewer than ten questions in an online form that can be found at <http://epostcard.form990.org> . This is a link into the IRS through Urban Institute. The form must be completed and filed electronically. **There is no paper form.**

Form 990-N (e-Postcard): No Cost to File

Filing the e-Postcard is free.

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.

Form 990-N (e-Postcard): When 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, 2007, the e-Postcard is due May 15, 2008.**

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 (for information returns – Forms 990 or 990-EZ) for three (3) 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.

Form 990-N (e-Postcard): Tax Year

How can I determine what my organization's tax year is?

A tax year is usually 12 consecutive months. There are two kinds of tax years:

- * Calendar Tax Year: This is a period of 12 consecutive months beginning January 1 and ending December 31: or
- Fiscal Tax Year: This is a period of consecutive months ending on the last day of any month except December.

You can find your tax year in the following documents:

Your organization's by-laws

Your application for Federal tax-exempt status (Form 1023 or Form 1024)

The application, Form SS-4, your organization filed to get its employer identification number (EIN)

A copy of a prior year return, Form 990 or 990-EZ, that you filed with the IRS

Form 990-N (e-Postcard): Filed After End of Year

Can I file the e-Postcard before the close of my tax year?

NO, you cannot file the e-postcard until after the end of your tax year.

Form 990-N (e-Postcard): Information Reported

What information do I need to provide on the e-Postcard?

The e-Postcard is easy to complete. All you need is the following information:

- Organization's legal name –
 - An organization's legal name is the organization's name as it appears in the certificate of incorporation or the organization's application for Federal tax-exempt status, unless a request was previously submitted to the IRS to have the name officially changed.
- Any other names your organization uses – If the organization is known by or uses other names to refer to the organization as a whole (and not to its programs and activities); commonly referred to as Doing-Business-As (DBA) names, they should be listed.
- Organization's mailing address – The mailing address is the current mailing address used by the organization.
- Organization's website address (if you have one).
- Organization's employer identification number (EIN) –
 - Every tax-exempt organization must have an EIN, sometimes referred to as a Taxpayer Identification Number (TIN), even if it does not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. Your organization would have acquired an EIN by filing a Form SS-4 prior to requesting tax-exemption. The EIN is a 9-digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567).
 - If you do not know your EIN, you may be able to find it on the organization's bank statement, application for Federal tax-exempt status, or prior year return..
 - Please note that the EIN is not your *tax-exempt number*. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes.
- Name and address of a principal officer of your organization –
 - Usually president, vice president, secretary, or treasurer – often specified in the organization's by-laws.
- Organization's annual tax year –
 - Like any taxpayer, exempt organizations must keep books and reports and file returns based on an annual accounting period called a tax year. A tax year [switch link to article id # 180867] is usually 12 consecutive months that can be either calendar year or fiscal year and is often specified in the organization's by-laws.
- Answers to the following questions:
 - Are your gross receipts still normally \$25,000 or less?
 - Has your organization terminated or gone out of business?

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.

Form 990-N (e-Postcard): No Amended Filings

If my information changes or I make a mistake, can I amend the e-Postcard after submitting it to the IRS?

No, you cannot file an amended e-Postcard. You can make corrections or update your information when you file your next e-Postcard in a subsequent year.