



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

Small tax-exempt organizations whose annual gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard, if they elect not to file Form 990 or Form 990-EZ.

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. 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://epostcardform990.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 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](#).

- [IRC section 527 \(political\) organizations required to file an annual exempt organization return must 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-ee-file@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.
- News release [IR 2008-71](#) (May 13, 2008) (due date reminder)
- News release [IR-2008-25](#) (February 25, 2008) (announcing launch of e-Postcard electronic filing system)

Page Last Reviewed or Updated: January 06, 2009