

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

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the *e-Postcard*.

If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but 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.

## Due Date of the *e-Postcard*

The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year. For example, Texas Garden Clubs, Inc. tax year ended on May 31, 2011 the *e-Postcard* is due Oct 15, 2011. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. **You cannot file the *e-Postcard* until after your tax year ends.**

## How To File

Type or paste the following address into your Internet browser: <http://epostcard.form990.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.

## Log In ID and Password

You need a login ID and password to electronically file your organization's IRS Form 990-N (e-Postcard).

**Exempt Organizations:** If you are filing or assisting someone who is filing, you will need the organization's employer identification number (EIN). The EIN is a 9-digit number with the following format ( xx-xxxxxxx ). When you enter the EIN on the next page, the system will create your login ID based on the organization's EIN.

The login ID will be the EIN (without the dash) plus a two digit number (i.e. xxxxxxxx01). Your login ID will never change. If another user requests a login ID for the same EIN, the last two digits of his or her login ID will be different (i.e. xxxxxxxxxx02, xxxxxxxxxx03, etc).

Once you have completed the login ID request process, you will receive an email containing an activation link. Click on the link to activate (and use) your login ID. The e-Postcard website will **not** recognize your login ID until you activate it through the email link.

## **Information Needed to File e-Postcard**

Completing the e-Postcard requires the eight items listed below:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are normally \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating

### **Additional Information can be found:**

[www.epostcard.form990.org](http://www.epostcard.form990.org)

[www.stayexempt.org](http://www.stayexempt.org)

[www.irs.gov/charities/index.html](http://www.irs.gov/charities/index.html)