

**HERE IS SOME KEY INFORMATION REGARDING ANNUAL TAX RETURN FILINGS...FULL DETAILS CAN BE FOUND ON THE IRS WEB SITE WHICH IS: WWW.IRS.GOV**

In general, exempt organizations are required to file annual returns, although there are exceptions. If an organization does not file a required return or files late, the IRS may assess penalties. In addition, if an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

The IRS sends back Form 990 series returns filed on paper – and rejects electronically filed returns – when they are materially incomplete or the wrong return. If we send back your organization’s return, follow the instructions in the accompanying letter and on this page.

The most common errors causing the return of a Form 990 series returns are missing or incomplete schedules .

Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart below.

Status	Form to File	Instructions
Gross receipts normally ≤ \$50,000 <b>Note:</b> Organizations <u>eligible to file the e-Postcard may choose to file a full return</u>	<u>990-N</u>	n/a
Gross receipts < \$200,000, and Total assets < \$500,000	<u>990-EZ</u> or <u>990</u>	<u>Instructions</u>
Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000		

**Form 990- Filing Due Date**

Form 990-N is due every year by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of your tax year. You cannot file the *e-Postcard* until after your tax year ends.

Example: If your tax year ends on December 31<sup>st</sup>, the *e-Postcard* is due May 15 of the following year. If your tax year ends on June 30<sup>th</sup>, the *e-Postcard* is due November 15<sup>th</sup>. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

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

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### About filing

Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ, must be submitted electronically.

- The Form 990-N electronic-filing system moved from Urban Institute’s website to IRS.gov in February 2016. **All filers** 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 filing next year.
- Form 990-N must be completed and filed electronically. **There is no paper form.**
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.
- Use the Form 990-N Electronic Filing System (e-Postcard) [User Guide \(PDF\)](#) while registering and filing.  
**Most common problems can be avoided by following the User Guide.**
- For filing system and website issues, see [How to File: Frequently Asked Questions](#). If site issues are unresolved, call TE/GE Customer Accounts Services at [877-829-5500](tel:877-829-5500). A representative will file your Form 990-N information.
- Organizations should continue efforts to file, even if late.

### Who must file

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead.

While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status. Revocation of the organization’s tax-exempt status will happen on the filing due date of the third consecutively-missed year.

### Search for Form 990-N filings

To search for organizations that have filed Form 990-N and to view their filings, see [Tax Exempt Organization Search](#). You can also download the entire database of Form 990-N filings.