

## 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, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*.

- 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.

### Form 990-N filing due date

Form 990-N is due every year by the 15th day of the 5th 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 ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

If your 990-N is late, the IRS will send a reminder notice to the last address we received.

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. Watch this IRS [YouTube presentation](#) for more information.

## How to file

### **To file 990-N on or before February 28, 2016:**

The Urban Institute will continue to host Form 990-N at <http://epostcard.form990.org/> until February 28, 2016. If you file your organization's tax-year 2015 990-N on or **before** February 28, 2016, you won't be required to register for the new Form 990 submission process at IRS.gov until you file your tax-year 2016 Form 990-N in 2017.

### **To file 990-N on or after February 29, 2016:**

The IRS will begin hosting Form 990-N on February 29, 2016. All form 990-N users (including users previously registered with Urban Institute) who file after February 28, 2016, will be required to register before completing the 990-N.

This is a one-time registration. You won't need to register each year.

In the unlikely event that technical issues delay implementation of the new Form 990-N submission process, systems are in place to prevent organizations from being penalized if their filing due dates occur before the system is in place. To avoid this, please consider filing your 2015 return prior to February 29.

## Information you will need

Form 990-N is easy to complete. You'll need only [eight items of basic information](#) about your organization.

### Who must file

Most small tax-exempt organizations with gross receipts that are normally \$50,000 or less must file the *e-Postcard* (see [Who Must File FAQs](#)). Exceptions to this requirement include:

- Organizations that are included in a group return,
- [Churches](#), their integrated auxiliaries, and conventions or associations of churches, and
- Organizations [required to file a different return](#)

## Search for Form 990-N filings

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

Exempt Organizations  
Select Check Tool



## Additional information

- [Frequently Asked Questions](#) - Form 990-N
- [Frequently Asked Questions](#) - Automatic Revocation for Not Filing Annual Return or Notice
- [Final regulations](#) (August 10, 2009)
- [Educational tools](#) - Help spread the word – Help small tax-exempt organizations stay exempt!
- [EO Update](#) - Subscribe to the IRS Exempt Organizations email newsletter
- [StayExempt.irs.gov](#) - Exempt organizations educational website
- [Form 990-N and Form 990-EZ Filing Tips presentation](#)
- Questions about your account or problems with the Form 990-N filing system should be directed to Customer Account Services at 1-877-829-5500.

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