



The New e-Postcard (Form 990-N)

What Smaller Organizations Need to Know to Stay Tax-Exempt

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Small tax-exempt organizations now have an important new reporting requirement. The e-Postcard or "Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ" is a simple, electronic form which should only take a few minutes of your time each year. Filing it will protect your tax-exempt status, and also gives donors and volunteers the most up-to-date information about your organization.

Who Needs to File, and When

Most small, tax-exempt organizations with \$25,000 or less in gross receipts must now file the e-Postcard. However, organizations that are included in a group return, as well as churches, their auxiliaries, and associations of churches are not required to file.

The e-Postcard is due every year by the 15th day of the fifth month after the close of your organization's tax year. For example, if your tax year closes December 31, the form is due the following May 15th.

Simple and Straightforward

The e-Postcard is a simple, Internet-based form that asks a few identifying questions about your organization. You can only file the e-Postcard online – there is no paper form. All you need is access to a computer and an e-mail address. No special software is necessary, and there is no cost to file an e-Postcard. It's free!

To file the e-Postcard, go to www.irs.gov/efile, and click on "Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)," where you'll find a link to the e-Postcard filing system. You will file the e-Postcard through the Web site of the IRS's trusted partner, the Urban Institute.

If you choose to, you can file a Form 990 or Form 990-EZ instead of the e-Postcard, but it must be a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy your annual filing requirement. In addition, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late. There is no late filing penalty associated with the e-Postcard. However, if you fail to file your e-Postcard (or an information return) for three consecutive tax years, your organization will lose its tax-exempt status.

Protect Your Tax-Exempt Status

The first e-Postcards were due in 2008 and subsequent filings are due annually thereafter. The IRS will not assess a penalty if you file late or fail to file; however, after three consecutive years of non-filing, you will lose your tax-exempt status.

If this happens, you can request to be reinstated by filing an application for tax exemption (Form 1023 or Form 1024), along with the appropriate user fee. If you can show that you had reasonable cause for non-filing, a reinstatement, if granted, might be retroactive.

Public Information

The information on the e-Postcard is public information. The IRS has a disclosure site where the public can view an individual organization's e-Postcard or download the entire data base of electronically filed e-Postcards. Go to www.irs.gov/efile, click on "Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)" and scroll down to "Search for e-Postcards – Public Disclosure."

Where to Go for Help

For the latest information about the e-Postcard, you can sign up for Exempt Organization's *EO Update*, a regular e-newsletter that highlights new information for tax-exempt organizations. To subscribe go to www.irs.gov/efile and click on 'EO Newsletter.' More information about the e-Postcard can also be found on the Web site or through our customer service function, which is available toll-free at 1-877-829-5500.

The e-Postcard is easy to complete. It only requires the following information about your organization:

1. Organization's legal name,
2. Any other names the organization uses,
3. Organization's mailing address,
4. Organization's Web site address - if it has one,
5. Organization's employer identification number (also referred to as a taxpayer identification number),
6. The name and address of a principal officer of the organization,
7. Organization's annual tax year, and
8. Answers to the following questions:
 - o Are your gross receipts normally \$25,000 or less?
 - o Has your organization terminated or gone out of business?

That's it!