



Annual Filing Requirement for All Nonprofits Includes All Small Tax-Exempt Organizations - E-Postcard (Form 990-N)

What is IRS Form 990-N?

The IRS started requiring all nonprofits to file annually. They have an on-line system for small tax-exempt non-profit organizations to fill out the Form 990-N (also known as the E-Postcard). Before, most small non-profits which were grossing \$25,000 in income or less did not have to file anything with the IRS. However, the Pension Protection Act of 2006 changed that to require that filing occurs so that the IRS and potential donors can access up-to-date information on organizations.

The E-Postcard will only be available through the internet, but no software or download is required. The form must be filed every year by the 15th day of the 5th month after the organization's fiscal year ends. For example, if the organization's fiscal year ends on June 30, it must file the form by November 15.

WARNING: If the organization fails to file the form for consecutive three years, the IRS will revoke the organization's tax-exempt status. The IRS revoked the tax exempt status of 500,000 nonprofits in 2011.

Who must file Form 990-N? Non-profit organizations should file if:

- It is tax-exempt
- It has gross receipts of \$50,000 or less
- It is not required to file another IRS form - Form 990, Form 990-EZ, or Form 990-PF
- It is not part of a group return

What is the Filing Procedure?

To file you go to www.irs.gov and type in the Search Box in the right hand corner "990-N." This will take you to a page which gives information about the 990-N. Click on the word "**here**" in the box entitled "How to File". This will take you, if you keep going, to a web-site off of the IRS website. The IRS is using the research nonprofit organization, Urban Institute, to run this filing procedure. You should print out what you filed and ensure that you get a printed filing receipt.

What is required in Form 990-N?

- Organization's Name
- Any other names the organization uses
- Organization's mailing address
- Organization's website address (if applicable)
- Organization's employer identification number (EIN)
- Name and address of a principal officer of the organization
- Organization's annual tax period
- A statement that the organization's annual gross receipts are still normally \$50,000 or less
- If applicable, indication that the organization is going out of business