



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

About filing

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

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](#)

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.**

Charities & Non-Profits Topics

- [Charities & Non-Profits A-Z Site Index](#)
- [Tax Exempt Organization Search](#)
- [Calendar of Events](#)
- [Exempt Organizations Audit Process](#)
- [Current Edition of Exempt Organizations Update](#)
- [Webinars for Tax Exempt Government Entities](#)
- [Life Cycle of an Exempt Organization](#)
- [Taxpayer Bill of Rights](#)
- [Requesting Educational Services from Tax Exempt Government Entities](#)
- [Tax Exempt Government Entities Division At a Glance](#)
- [Tax Exempt and Government Entities Issue Snapshots](#)
- [Tax Topic 102 - Tax Assistance for](#)