



Charities & Non-Profits Topics

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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, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead.

If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but an organization that fails to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will [automatically lose its tax-exempt status](#). The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year. Watch the IRS YouTube [presentation](#).

Due Date of the e-Postcard

The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your [tax year](#). For 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. **You cannot file the e-Postcard until after your tax year ends.**

How to File

Use [this link](#) to file the *e-Postcard*. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the *e-Postcard* with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

Information You Will Need to File the e-Postcard


The *e-Postcard* is easy to complete. All you need is [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*. 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](#)

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

Exempt Organizations
Select Check Tool 

Additional Information

- [Frequently Asked Questions](#) - *e-Postcard*
- [Frequently Asked Questions](#) - Automatic Revocation for Not Filing Annual Return or Notice
- [Final regulations](#) (July 23, 2009)
- [Educational tools](#): Help spread the word – Help small tax-exempt organizations stay exempt!
- [EO Update](#): Subscribe to Exempt Organization's regular email newsletter that highlights new

information posted on the Charities and Non-Profits pages of IRS.gov.

- Account, tax law, or questions about filing the *e-Postcard* should be directed to Customer Account Services at 1-877-829-5500. For questions about or problems with the *e-Postcard* filing system, use the **Technical Support** link on the filing site.
- [Form 990-N and Form 990-EZ Filing Tips presentation](#).

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