



Department of the Treasury  
Internal Revenue Service  
Ogden UT 84201-0038

Notice	CP299
Notice date	April 22, 2019
Employer ID number	31-1216264
To contact us	Phone 877-829-5500 FAX 855-214-7520

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151558

Message about Form 990-N (e-Postcard)

## Your organization may be required to file a Form 990-N

Our records show that your organization may be required to file an annual electronic notice (e-Postcard), Form 990-N.

### What you must do immediately

If your organization already filed its annual information return (Form 990, 990-PF, or 990-EZ) or e-Postcard, you don't need to do anything right now. You should continue to file a return or e-Postcard every year.

If your organization hasn't filed its annual information return or e-Postcard, it must file as soon as possible.

The annual information return or e-Postcard is due by the 15th day of the fifth month after the close of your tax period. For example, if your tax period ends December 31 and you are filing Form 990-N, your due date is May 15.

### Who can file the e-Postcard Form 990-N?

- A tax-exempt organization other than a private foundation or political or foreign organization whose gross receipts are normally \$50,000 or less
- A Section 509(a)(3) supporting organization of a religious organization whose gross receipts are normally \$5,000 or less

All other supporting organizations generally must file Forms 990 or 990-EZ, even if gross receipts are normally \$50,000 or less.

### To e-file your organization's e-Postcard:

- Go to [irs.gov/charities](http://irs.gov/charities).
- Type 990-N in the search box.
- Click on the link for the Form 990-N.

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