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## IRS Institutes New Electronic Filing Requirement for Small Exempt Organizations

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### Background

In the past, many tax-exempt organizations were not required to file federal information returns, such as the Form 990, due to their relatively low levels of gross receipts. However, starting this year, most exempt organizations whose gross receipts are normally \$25,000 or less will be required to electronically submit the new Form 990-N, also known as the e-Postcard. The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about these organizations.

### Due Date of e-Postcard

The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. The e-Postcard is due every year by the fifteenth day of the fifth month after the close of the organization's tax year. For example, if your tax year ended on December 31, 2007, the e-Postcard is due **May 15, 2008**. You cannot file the e-Postcard until after your tax year ends.

### Information You Will Need To File e-Postcard

Click [here](#) to access the e-Postcard, which must be completed and filed electronically. You will need the following information about your organization to complete the Form 990-N:

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN);
- Tax year;
- Mailing address and legal name (and any other names the organization uses);
- Name and address of a principal officer;
- Website address (if the organization has one);
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less; and
- If applicable, a statement that the organization has terminated or is terminating (going out

of business).

### **Who Must File**

Most small tax-exempt organizations with gross receipts that are normally \$25,000 or less must file the e-Postcard. Exceptions to this requirement include organizations that are accounted for in a group return and churches, their integrated auxiliaries, and conventions or associations of churches. The following organizations cannot file the e-Postcard (but must file different forms instead):

- Tax-exempt organizations with annual gross receipts that are normally greater than \$25,000 (must file Form 990 or Form 990-EZ);
- Private foundations (must file Form 990-PF);
- Section 509(a)(3) supporting organizations (starting this year, must file Form 990 or Form 990-EZ); and
- Certain Section 527 (political) organizations (must file Form 990 or Form 990-EZ).

### **Problems Filing**

If you receive an error message while attempting to electronically file your e-Postcard, or are otherwise unable to complete it properly, the IRS suggests calling its Customer Account Services department at 1-877-829-5500 (be sure to have the organization's EIN when you call). Such problems are likely to occur if the organization's application for recognition of tax-exempt status is still in process, or if the organization never filed such an application.

### **Late Filing or Failure to File e-Postcard**

If the e-Postcard is not filed on time, the organization will receive a reminder notice from the IRS but will not be assessed a penalty for late filing. However, 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.

### **More Information**

For more information, visit the [IRS e-Postcard FAQ webpage](#).

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