

Annual Filing of Form 990N.

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.

The e-Postcard is easy to complete. All you need is the following information:

1. Organization's legal name –
An organization's legal name is the organization's name as it appears in the certificate of incorporation or the organization's application for Federal tax-exempt status, unless a request was previously submitted to the IRS to have the name officially changed.
2. Any other names your organization uses – If the organization is known by or uses other names to refer to the organization as a whole (and not to its programs and activities), commonly referred to as Doing-Business-As (DBA) names, they should be listed.
3. Organization's mailing address – The mailing address is the current mailing address used by the organization.
4. Organization's website address (if you have one).
5. Organization's employer identification number (EIN) –
Every tax-exempt organization must have an EIN, sometimes referred to as a Taxpayer Identification Number (TIN), even if it does not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. Your organization would have acquired an EIN by filing a Form SS-4 prior to requesting tax-exemption. The EIN is a 9-digit number and the format of the number is NN-NNNNNN (for example: 00-1234567).
If you do not know your EIN, you may be able to find it on the organization's bank statement, application for Federal tax-exempt status, or prior year return.
Please note that the EIN is not your *tax-exempt number*. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes.
If you do not have an EIN, see the Instructions for Form SS-4 for different ways to apply for an EIN. DO NOT use the EIN of a parent or other organization.
6. Name and address of a principal officer of your organization –
Usually president, vice president, secretary, or treasurer – often specified in the organization's by-laws.
7. Organization's annual tax year –
Like any taxpayer, exempt organizations must keep books and reports and file returns based on an annual accounting period called a tax year. A tax year is usually 12 consecutive months that can be either calendar year or fiscal year and is often specified in the organization's by-laws.
8. Answers to the following questions:

Are your gross receipts still normally \$50,000* or less?
9. Has your organization terminated or gone out of business?

Return Due Dates for Annual Filing of the 990N.

To use the table below you must know your when your team's tax year ends. This can be found on the articles of incorporation.

Ending date of tax year:	Return due date:
12/31	5/15
11/30	4/15
10/31	3/15
9/30	2/15
8/31	1/15
7/31	12/15
6/30	11/15
5/31	10/15
4/30	9/15
3/31	8/15
2/28 or 2/29	7/15
1/31	6/15

If a due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next business day. The table above does not reflect the additional day.