

## **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-NNNNNNN (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.

<b>Ending date of tax year:</b>	<b>Return due date:</b>
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.