

INSTRUCTIONS FOR FILING IRS FORM 990-N

Exempt organizations whose annual gross receipts are \$50,000.00 or less can satisfy their annual reporting requirement by submitting **Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations**, using the Form 990-N Electronic Filing System (e-Postcard), found on the IRS website. The website can be found at <https://www.irs.gov/Form 990-N>. You will have to create a login ID before actually being able to complete and file the form. There is a [User Guide](#) that gives step-by-step instructions for the first time you use the website, to guide you through establishing a username to begin the filing process. The guide will also assist in future years for the annual submission, once a username has been created.

Below is a list of the information needed to complete the Form 990-N:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN). The EIN is a 9-digit number.
2. Tax Year
3. Legal name and mailing address
4. Any other name the organization uses
5. Name and address of principal officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are normally \$50,000.00, or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

You can file Form 990-N for your organization beginning the day after the end of your fiscal year, up to the 15th day of the 5th month following the end of your fiscal year. For an organization with a year-end of December 31st, the return is due by May 15th of the following year.

For more information on filing a Form 990-N, go to www.irs.gov and enter **Form 990-N** in the search box, located in the upper right corner of the IRS website.