

# How to Complete the Form 990-N (e-Postcard) with the IRS

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*What is the form my nonprofit organization must complete with the IRS?*

Every year, nonprofit organizations must complete the Form 990 with the IRS. If the organization is not a 501(c)(3), or if its 501(c)(3) status is pending or has been revoked, it will still need to file this form.

*When do we complete the Form 990?*

Every year. This form is due on the fifteenth day of the fifth month of the organization's fiscal year. For example, if the organization's fiscal year is January 1 to December 31, the form will be due on May 15<sup>th</sup>.

*Why complete the Form 990?*

To maintain the organization's 501(c)(3) status, or to report to the IRS on the organization's finances even if it is not a 501(c)(3) organization.

*Which version of the Form 990 should the organization complete?*

There are different versions of this form, depending on the organization's financial activity.

Organization's Financial Status	Form to File
Gross receipts normally $\leq$ \$50,000 <b>Note:</b> Organizations eligible to file <i>e-Postcard</i> may choose to file full return	990-N
Gross receipts $<$ \$200,000, and total assets $<$ \$500,000	990-EZ or 990
Gross receipts $\geq$ \$200,000, or total assets $\geq$ \$500,000	990
Private foundation - regardless of financial status	990-PF

For more information: <https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in>

*How to complete the Form 990-N (e-Postcard)?*

This form must be completed online. A board member should set up an account at <https://sa.www4.irs.gov/epostcard/>. They will need the following information about the organization to complete the Form 990-N:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)
2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)



This form is for informational purposes only and shall not be construed as legal advice. Legal advice must be tailored to the specific circumstances of each case and laws are constantly changing. Organizations should seek the assistance of competent legal counsel for specific legal advice.

To request legal assistance for a nonprofit in Maryland, contact Ingrid Hitchens (410-366-0922 x113 or [ingridh@communitylaw.org](mailto:ingridh@communitylaw.org)) or download an Application for Legal Services at <http://communitylaw.org/apply-for-services/>.

If the organization is not able to complete the form online, for example because it is not a 501(c)(3) organization and does not have an EIN or because its 501(c)(3) status was revoked, you should contact IRS Customer Account Services at 1-877-829-5500 and ask that the organization be set up to allow filing of Form 990-N (e-Postcard).

*How to complete the Form 990-N (e-Postcard) for previous years?*

The Form 990-N can only be completed on the IRS website for the current year. If the organization has missed filings for previous years, it should complete these filings using an outside service provider. The IRS provides a list of service providers that may be used to complete the 990-N for previous years: <https://www.irs.gov/uac/exempt-organizations-electronic-filings-returns-and-notices>. There is no penalty for late filing the 990-N, but the organization's tax-exempt status will be automatically revoked if it does not file for three consecutive years.

*For more information:*

- <https://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-e-Postcard>
- <https://www.irs.gov/Charities-&-Non-Profits/Information-Needed-to-File-e-Postcard>
- For more information on the IRS 990 requirements: <https://www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-when-to-file>

*To check whether the organization is 501(c)(3) tax exempt*

To check whether the organization is 501(c)(3) tax exempt, go to: <https://www.irs.gov/charities-non-profits/exempt-organizations-select-check>. Click on “Exempt Organizations Select Check Tool,” choose “Are eligible to receive tax-deductible charitable contributions,” enter the organization’s name or EIN, and click Search.



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