

# IRS News Release

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## **E-Postcard Filing Now Available on IRS.gov for Small Tax-Exempt Organizations**

IR-2008-25, Feb. 25, 2008

WASHINGTON — The Internal Revenue Service announced the launch of a simple electronic filing system that small tax-exempt organizations may use to comply with a new law requiring them to file an annual return.

In the past, small tax-exempt organizations generally were not required to file Forms 990 or 990-EZ, the annual information returns for tax-exempt organizations. But the Pension Protection Act of 2006 requires that tax-exempt organizations that normally have annual gross receipts of \$25,000 or less must file an electronic [Form 990-N](#), "*Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required to File Form 990- or 990-EZ*," for tax years beginning in 2007.

The Form 990-N is required under the new law to be filed electronically. "Filing Form 990-N electronically will help make this process easier for tax-exempt organizations," said Richard Spires, IRS Deputy Commissioner for Operations Support. "Like our other e-file options, this process is fast and reduces the chance for making errors."

Filing the e-Postcard is free and easy. To file, small tax-exempt organizations will need only a few basic pieces of information: the organization's employer identification number, its tax year, legal name and mailing address, any other names used, an Internet address if one exists, the name and address of a principal officer and a statement confirming the organization's annual gross receipts are normally \$25,000 or less.

"The information on the form, which will be available to the public, will help ensure that potential donors have the basic information they need about the organization," said Lois G. Lerner, the director of the IRS' Exempt Organizations Division.

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The due date for filing Form 990-N is the 15th day of the fifth month after the close of the tax year. This means, for example, that an organization whose most recent tax year ended on Dec. 31, 2007, must file Form 990-N by May 15, 2008. The new law provides that organizations that do not file Form 990-N for three consecutive years will lose their tax-exempt status.

“Because this new filing requirement is a big change for small tax-exempt organizations, we have made a special effort to reach out and work with the tax-exempt community to let affected organizations know about it,” Lerner said.

The IRS also has launched [a disclosure site](#) on IRS.gov where the public can view a particular organization’s e-Postcard.

The IRS is encouraging everyone — individual volunteers, tax practitioners and larger organizations — to spread the word about the new e-Postcard reporting requirement. “People do a lot to help their communities by volunteering their time and money to local charities. We’re asking them to also offer a helping hand by making sure that charities know about the law change,” Lerner said.

Further information, including frequently asked questions and educational materials, are available on the charities and non-profits section of IRS.gov.