

Tax-exempt nonprofits must file with the IRS

Just because your organization is tax-exempt doesn't mean it can ignore the tax-filing season.

A good example is small tax-exempt organizations. For years, they weren't required to file anything with the IRS. Thanks to the [Pension Protection Act of 2006](#), most must file the Form 990-N [e-Postcard](#).

Exceptions include churches, religious associations and auxiliaries.

How to file

Complete and submit the *e-Postcard* online. Go to [Annual Electronic Filing Requirement for Small Exempt Organizations](#) to learn more about the *e-Postcard* and to access the form. It takes only a few minutes to complete.

Know your deadline

Unlike personal income taxes, the due date for an organization's *e-Postcard* depends on the closing date of its tax year. Your deadline may be different from another nonprofit in your town.

The rule is that the *e-Postcard* is due by the 15th day of the fifth month after the close of the organization's tax year. For example, if your tax year closes on Dec. 31, the notice is due by the following May 15th.

Consequences of not filing

Most small organizations that are eligible to file the *e-Postcard* won't owe any taxes. However, if an organization fails to file an *e-Postcard* for three consecutive years, its tax exemption will be automatically revoked and it will have to re-apply with the IRS to get its exemption back.

For more information on this or other IRS topics, go to [IRS.gov](#).

Helpful links:

- [Reinstatement of tax-exempt status after automatic revocation](#)
- [Tax Information for Charities & Other Non-Profits](#)
- [Subscribe to IRS's free exempt organization newsletter, the *EO Update*](#)
- [Review phone forum presentations on tax-exempt issues](#)