

Tax-Exempt Nonprofits Must File with the IRS

Just because your organization is recognized as tax exempt by the Internal Revenue Service (IRS) doesn't mean it can sit back and 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. But, thanks to the [Pension Protection Act of 2006](#), most must file the [e-Postcard](#) (Form 990-N). Exceptions include churches, religious associations and auxiliaries.

How to File

The e-Postcard can only be filled out and submitted online. Click on [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 e-Postcard depends on the closing date of each organization's tax year. So 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.

More Information

For the latest information for tax-exempt organizations, sign up for the [EO Update](#), a regular e-newsletter delivered directly to your inbox. For more information about maintaining tax-exempt status, go to www.stayexempt.irs.gov.

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