

Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

Brothers All,

As you may recall, last year I alerted the State to the fact that all non-profits which previously did not have to file a 990 tax return because their income was under \$25,000 are now required to file an informational return.

The new 990-N form is the form for tax exempt organizations with \$25,000 or less in gross receipts as opposed to the full 990 or 990 EZ form. As it turns out, the form isn't actually a form. It is called an e-postcard and you complete it solely online. There is no paper form. You can view the IRS page that explains the 990-N at <http://www.irs.gov/charities/article/0,,id=169250,00.html>.

As far as I can tell, the IRS is using a third party website for tax exempt organizations to submit the information required. The web address for the third party website where you submit the 990-N information is <http://epostcard.form990.org/>.

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