



Annual electronic notice (Form 990-N) for small organizations FAQs: Who must file

Who must file Form 990-N (e-Postcard)?

Most small tax-exempt organizations whose [gross receipts](#) are [normally \\$50,000 or less](#) must file Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ.

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending 10 courses at the online [Small to Mid-Size Tax-Exempt Organization Workshop](#).

What organizations are ineligible to file Form 990-N?

The following organizations are not eligible to file Form 990-N but must file different forms instead. See also [Form 990-N \(e-Postcard\): Organizations not permitted to file](#).

- [Private foundations](#) must file [Form 990-PF](#) [PDF](#)
- [IRC section 527 \(political\) organizations](#) required to file an [annual exempt organization return](#) must file [Form 990](#) [PDF](#) or [Form 990-EZ](#) [PDF](#)
- Tax-exempt organizations with annual gross receipts that are normally greater than \$50,000 must file [Form 990](#) [PDF](#) or [Form 990-EZ](#) [PDF](#)
- [Section 509\(a\)\(3\) supporting organizations](#) must file [Form 990](#) [PDF](#) or [Form 990-EZ](#) [PDF](#), except for:
 - integrated auxiliaries of churches,
 - exclusively religious activities of religious orders and
 - organizations whose gross receipts are normally \$5,000 or less and that support a section 501(c)(3) religious organization.

Charities and nonprofits topics

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Can I file Form 990 or Form 990-EZ instead of the e-

Postcard?

Yes, but please note that if you choose to file an annual information return (Form 990 or Form 990-EZ) instead of the **e-Postcard**, you must file a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy the annual filing requirement. Also, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late.

Does an organization whose gross receipts are normally \$50,000 or less have to file Form 990-N if its application for tax exemption is pending?

Yes, but to do so an officer of the organization must first call Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of Form 990-N.

Must an organization file Form 990-N if it was not required to file an application for tax exemption?

Yes, certain organizations do not have to apply for tax exemption but still have a Form 990-N filing requirement. If your organization did not file an application for tax exemption because it is a section 501(c)(3) organization whose gross receipts in each taxable year are normally not more than \$5,000 or because it is exempt under another Code section, such as section 501(c)(7), an officer of the organization should call Customer Account Services at [877-829-5500](tel:877-829-5500) (a toll-free number) and ask that the organization be set up to allow filing of Form 990-N.

Must my organization file Form 990-N if it is a subordinate organization in a group exemption?

You are not required to file Form 990-N **if** your organization is included on the parent's group return. The group return satisfies your reporting requirement. However, if you do not file as part of a group return and your annual [gross receipts](#) are [normally \\$50,000 or less](#), you must file Form 990-N unless you file Form 990 or 990-EZ. Contact your parent organization if you are not sure if you are included in the group return and do not need to file Form 990-N.

If your parent organization failed to include your organization in the list of subordinates provided to the IRS annually, your organization will not be recognized as part of the group exemption and you will not be able to file the *e-Postcard*. The best way to resolve this is to have the parent organization ask the IRS to update its records by writing to the following address:

Internal Revenue Service
1973 North Rulon White Blvd
Ogden, UT 84404-5402
ATTN: M/S 6273

Your organization will need to allow six weeks for the IRS to update its records before you can file Form 990-N. Your organization should not be concerned if this delay causes your filing to occur after your form is due because there are no late filing or delinquency penalties associated with the *e-Postcard*. Note, however, that an organization's tax-exempt status is [automatically revoked](#) if it does not satisfy its annual filing requirement for three consecutive years.

Is a tax-exempt black lung benefit trust whose annual gross receipts are normally \$50,000 or less required to file an annual return?

Yes. A black lung benefit trust exempt under Internal Revenue Code section 501(c)(21) must file an annual return (Form 990-BL). If gross receipts are normally \$50,000 or less, it has the option to file Form 990-N, the e-Postcard. See [filing threshold](#).

What happens if I fail to file Form 990-N (or Form 990 or Form 990-EZ)?

An organization that fails to file the required e-Postcard (or annual return) for three consecutive tax years [automatically loses its tax-exempt status](#). The revocation of an organization's tax-exempt status does not take place until the filing due date of the third year. For example, if your **e-Postcard** was due on May 15, 2014 (for tax year 2013) and you did not timely file in 2013, 2014 or 2015, you lose your tax-exempt status effective on the 2016 due date.

Can an organization have its tax-exempt status reinstated if it was revoked for failing to file for three consecutive years?

Yes, but you must apply (or reapply) and pay the appropriate user fee to have your tax-exempt status reinstated if it was revoked because you failed to file for three consecutive years. An exemption application is required even if your organization was not originally required to file an application. Reinstatement of exempt status, if the application is approved, will generally be effective the date the application was filed, although reinstatement may be retroactive to the date of revocation if the organization shows that it had reasonable cause for not filing for three consecutive

years. Reinstatement of tax-exempt status may be retroactive to the date of revocation if the organization can show that it had reasonable cause for not filing. To apply for tax-exempt status, use [Form 1023, Application for Recognition of Exemption](#) (if you are a section 501(c)(3) organization) or [Form 1023-EZ, Streamlined Application for Recognition of Exemption](#) (for eligible organizations), or [Form 1024, Application for Exemption under Section 501\(a\) or Section 521](#) (for other types of tax-exempt organizations), or [Form 1024-A, Application for Recognition of Exemption](#) (if you are a section 501(c)(4) organization).

Additional information

- [Form 990-N FAQs](#)
- [Which forms do exempt organizations file?](#)
- [Annual electronic filing requirement for small exempt organizations — Form 990 \(e-Postcard\)](#)
- [StayExempt](#) — Interactive training for charities

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