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Annual Electronic Notice (Form 990-N) for Small Organizations FAQs: How to File

How do I file Form 990-N, the e-Postcard?

Use the [Form 990-N Electronic Filing system \(e-Postcard\)](#) to electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*.

- All organizations are required to register at IRS.gov prior to filing Form 990-N. You will not be asked to register again the next time you file.
- Form 990-N must be completed and filed electronically. There is no paper form.

See [Annual Electronic Filing Requirement for Small Exempt Organizations](#) for more information on Form 990-N.

How much does it cost to file Form 990-N?

[Form 990-N](#) can be filed for free at IRS.gov. There is no paper form.

Do I need special software to file Form 990-N?

No, the IRS has created a simple Internet-based process for filing Form 990-N, so organizations do not need to purchase software to file. Organizations that do not have access to a computer can go to places that provide Internet access to the public, such as their local library, to file the Form 990-N, the *e-Postcard*.

Do I need an e-mail address to file Form 990-N?

Yes, you will need an e-mail address. The system uses the e-mail address to activate your login ID and password.

You will not receive notification by email that your form was rejected or accepted. You must return to the [Form 990-N electronic Filing system \(e-Postcard\)](#) to determine the status of your organization's Form 990-N.

When my organization attempted to file Form 990-N, we received an error message indicating that the EIN was incorrect. What should we do?

If you are certain that your EIN was entered correctly, the IRS may not have your organization listed as a tax-exempt organization. This may be because your application for tax exemption is pending or you did not apply for tax exemption. If this is the case, an officer of the organization should contact 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, the *e-Postcard*.

Your organization will need to allow six weeks for the IRS to update its records before you can file your Form 990-N. Your organization should not be concerned if this delay causes your filing to occur after your Form 990-N is due because there are no late filing or delinquency penalties associated with Form 990-N. 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.

What should I do if another organization filed Form 990-N using my organization's employer identification number?

If you cannot file your Form 990-N because another organization used your employer identification number (EIN), you must contact IRS Customer Account Services at 1-877-829-5500 (a toll-free number) and explain the situation. In most instances, you will be able to file your Form 990-N using your EIN, and IRS will notify the other organization of its error. This situation sometimes occurs when a subordinate organization inadvertently uses the EIN of a related organization or the parent organization.

What should I do if I'm having trouble with the Form 990-N electronic filing website?

If you experience a problem with the Form 990-N electronic filing system, such as trouble logging onto the system, please contact IRS Customer Account Services at 877-829-5500 (a toll-free

Additional information

- [Form 990-N FAQs](#)
- [Annual Electronic Filing Requirement for Small Exempt Organizations](#)
- [Form 990-N Electronic Filing system \(e-Postcard\)](#)

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