

IRS Exempt Organization Updates: 990-N (e-Postcard)

The IRS has posted that the host site for the annual filings of the 990-N (e-Postcard) will be changing on **February 29, 2016**.

How does this affect American Legion Auxiliary Departments, Districts, Counties, Councils and Units? The overall impact should be minor for those organizations filing for the tax years of 2014 or 2015.

The transition requires the following:

Those organizations of the American Legion Auxiliary that **have already filed** the 990-N online for the current required tax year prior to February 29, 2016 **will not be impacted until the next required filing due date**. However, when your organization is required to file, please note that the site has changed and it will be necessary to establish a new account on the new IRS repository system for filing.

The IRS will formerly take over the 990-N (e-Postcard) system of filing February 29, 2016. The IRS will not be obtaining or retrieving the already established account data of user id(s) and passwords from the Urban Institute.

American Legion Auxiliary Departments, Districts, Counties, Councils and Units that **have NOT filed** a 990-N for the current tax year **before February 29, 2016** should note that the host site has changed and the account-user ids and passwords, established through the host site of Urban Institute will no longer work with the new IRS repository system for filing. The IRS requires that the eligible organizations required to file the 990-N (e-Postcard) **will need to establish a new account – user id and password** on or after February 29, 2016.

We ask that you please forward this information on to your units, districts, counties and/or councils.

Thank you,

Kelly Harrier | Membership Manager | American Legion Auxiliary National Headquarters |

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In the Spirit of Service Not Self for Veterans, God and Country

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<https://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-e-Postcard>

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

Most small tax-exempt organizations whose annual [gross receipts](#) are [normally \\$50,000 or less](#) are required to electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*.

- Form 990-N **must** be completed and filed electronically. **There is no paper form.**
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.

Form 990-N filing due date: Form 990-N is due every year by the 15th day of the 5th month after the close of your [tax year](#). **You cannot file the e-Postcard until after your tax year ends.**

Example: If your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

If your 990-N is late, the IRS will send a reminder notice to the last address we received.

While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will [automatically lose their tax-exempt status](#). Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively-missed year. Watch this IRS [YouTube presentation](#) for more information.

How to file

To file 990-N on or before February 28, 2016:

The Urban Institute will continue to host Form 990-N at <http://epostcard.form990.org/> until February 28, 2016. If you file your organization's tax-year 2015 990-N on or **before** February 28, 2016, you won't be required to register for the new Form 990 submission process at IRS.gov until

you file your tax-year 2016 Form 990-N in 2017.

To file 990-N on or after February 29, 2016:

The IRS will begin hosting Form 990-N on February 29, 2016. All form 990-N users (including users previously registered with Urban Institute) who file after February 28, 2016, will be required to register before completing the 990-N.

This is a one-time registration. You won't need to register each year.

In the unlikely event that technical issues delay implementation of the new Form 990-N submission process, systems are in place to prevent organizations from being penalized if their filing due dates occur before the system is in place. To avoid this, please consider filing your 2015 return prior to February 29.

Information you will need Form 990-N is easy to complete. You'll need only [eight items of basic information](#) about your organization.

Who must file Most small tax-exempt organizations with gross receipts that are normally \$50,000 or less must file the *e-Postcard* (see [Who Must File FAQs](#)). Exceptions to this requirement include:

- Organizations that are included in a group return,
- [Churches](#), their integrated auxiliaries, and conventions or associations of churches, and
- Organizations [required to file a different return](#)

Search for Form 990-N filings

To search for organizations that have filed Form 990-N and to view their filings, see [Exempt Organizations Select Check](#). You can also download the entire database of Form 990-N filings on that site.

Additional information

- [Frequently Asked Questions](#) - Form 990-N
- [Frequently Asked Questions](#) - Automatic Revocation for Not Filing Annual Return or Notice
- [Final regulations](#) (August 10, 2009)
- [Educational tools](#) - Help spread the word – Help small tax-exempt organizations stay exempt!
- [EO Update](#) - Subscribe to the IRS Exempt Organizations email newsletter
- [StayExempt.irs.gov](#) - Exempt organizations educational website
- [Form 990-N and Form 990-EZ Filing Tips presentation](#)
- Questions about your account or problems with the Form 990-N filing system should be directed to Customer Account Services at 1-877-829-5500. Page Last Reviewed or Updated: 20-Jan-2016
<https://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-e-Postcard>