

Frequently Asked Questions about the 990-N (e-Postcard)

How do I file the e-Postcard?

The e-Postcard is filed electronically by answering fewer than ten questions in an online form that can be found [here](#). When you link to the system, you leave the IRS site and file the e-Postcard with the IRS through our trusted partner, Urban Institute. If you have trouble linking to the filing system through the IRS website, the URL for the Urban Institute site is <http://epostcard.form990.org>. The form must be completed and filed electronically. There is no paper form.

How much does it cost to file the e-Postcard?

Filing the e-Postcard is free.

Can I file the e-Postcard before the close of my tax year?

No, you cannot file the e-Postcard until after the end of your tax year.

Can an organization file an e-Postcard for a prior year?

No, you cannot file an e-Postcard for a prior year through the link on our site. You may only file for the last tax period closed.

Filing Form 990-N (e-Postcard) Late:

If you do not file your e-Postcard on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the e-Postcard.

Will I get a confirmation that I filed the e-Postcard?

Yes, you will receive an email from the filing system indicating whether your e-Postcard was accepted or rejected by the IRS. If rejected, the email will tell you who to contact to help resolve the problem. In addition, once you submit the e-Postcard to the IRS you can view the "Check Filing Status" page where you can view and print an image of the e-Postcard for your records.

If my information changes or I make a mistake, can I amend the e-Postcard after submitting it to the IRS?

No, you cannot file an amended e-Postcard. You can make corrections or update your information when you file your next e-Postcard in a subsequent year.

I received a letter from the IRS about the e-Postcard, but I am no longer with the organization and I am unable to forward the letter; what should I do?

Call Customer Account Services toll-free at 877-829-5500 and explain the situation.

When my organization attempted to file the e-Postcard, it 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 877-829-5500 and ask that the organization be set up to allow filing of the e-Postcard.

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.

Who should I contact if I'm having trouble with the e-Postcard website?

If you experience a problem with the e-Postcard filing system, such as a problem logging on to the system, send an email describing the problem to epostcard@urban.org.

What happens if my Information Return is filed late (after due date, including any extensions)?

Form 990/Form 990-EZ: If the organization (gross receipts under \$1,000,000) doesn't provide [reasonable cause](#) for filing late, the Internal Revenue Service will impose a penalty of \$20 per day for each day the return is late. The maximum penalty is \$10,000, or 5 percent of the organization's gross receipts, whichever is less. For an organization exceeding \$1,000,000 in gross receipts, the penalty increases to \$100 per day, up to a maximum of \$50,000.

An organization that fails to file the required information return (Form 990, Form 990-EZ, or Form 990-PF) or e-Postcard (Form 990-N) for three consecutive tax years will automatically lose its tax-exempt status. The revocation of an organization's tax-exempt status will not take place until the filing due date of the third year. The IRS will not send additional notices once your tax-exempt status is automatically revoked.

What happens if my Form 990 is incomplete?

The IRS treats an incomplete return the same as a [return filed late](#) - the penalties are the same. For example, if an organization fails to attach a required schedule to its annual return - one of the most common errors in filing Forms 990, 990-EZ, and 990-PF - its return is considered incomplete and filing penalties may apply.

