

FORM 990-N (e-Postcard)
FREQUENTLY ASKED QUESTIONS (FAQ's)

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

EVERY tax-exempt organization with gross receipts of \$50,000 or less must file this form.

2. When is the e-Postcard due? How often do I need to file?

It's due every year by the 15th day of the fifth month after the close of your tax year (or accounting period). For example, if your tax year ends on December 31st, the e-Postcard is due May 15th of the following year. If your tax year ends on June 30th, the e-postcard is due November 15th of that same calendar year.

3. How can I determine what my organization's tax year is?

Generally, your tax year (or accounting period) can be found in the following documents.

- a. The application, Form SS-4, your organization filed to get its (EIN).
- b. A copy of a prior year 990-N that you filed with the IRS. You can search for your 990-N filing online at <http://www.irs.gov/app/ePostcard/>.

4. What if my gross receipts are over \$50,000?

Then, you must file Form 990 or Form 990-EZ.

5. How do I file the e-Postcard?

It is filed electronically by answering fewer than ten questions in an online form that can be found at <http://epostcard.form990.org>. The form must be filed electronically. There is no hard-copy paper form.

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

Yes. You will receive an e-mail indicating whether or not your e-Postcard was accepted by the IRS. You should retain a copy of the IRS acceptance e-mail with the accounting period financial records for your applicable sub-element (Voiture Locale, Grande Voiture, Promenade Nationale, etc.).

7. Can I file Form 990 or Form 990-EZ instead of the e-Postcard?

Yes, but note that if you choose to file those forms, you must file a complete return. Incomplete or partially completed forms will not satisfy the annual filing requirement. Also, you may be assessed a late filing penalty if you file the forms late. It is highly recommend that you only use the e-Postcard.

8. When my organizational subordinate element (Voiture Locale, Grande Voiture, etc.), attempted to file the e-Postcard, it received an error message indicating that the EIN was incorrect. What should I do?

If you are certain that your EIN was entered correctly and you have reported your EIN to Voiture Nationale, the IRS may not have updated your organization as a tax-exempt organization yet. If this is the case, call IRS Customer Account Services at 877-829-5500 and ask that the organization be set up to allow filing of the e-Postcard. NOTE: Only that person responsible for dealing with the IRS on behalf of the reporting subordinate element (Voiture Locale, Grande Voiture, etc.) should contact the IRS.

The IRS may tell you to contact Voiture Nationale to report your EIN as part of its subordinate organization, even though you have already done so. Annually, Voiture Nationale is required by IRS regulations to verify the EIN for each of its organizational subordinate elements (Voiture Locale, Grande Voiture and other reporting elements such as Promenade Nationale, Boxcar, etc.), and submit a report of such to the IRS.

9. If my information changes or I make a mistake, can I amend the e-Postcard after submission?

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

10. What happens if I file the e-Postcard late?

The IRS will send you a reminder notice if you do not file your e-Postcard on time, but you will not be assessed a penalty for late filing an e-Postcard. However, it is critical that you file within the three years after the last missed due date.

11. Can I file an e-Postcard for a prior year?

No, you cannot file an e-Postcard for a prior year. For example, if the organization's tax year ended on December 31, 2008 and you attempt to file your 2008 e-Postcard after the close of your 2009 tax year (December 31, 2009), the filing system only will allow you to file for 2009. If you receive a notice, call the number on the notice to tell them that you are current in your filing. The system does not allow you to file for prior year, and at the same time, make a request that the IRS satisfy the filing requirement, so that the system does not issue the notice.

12. What happens if I fail to file the e-Postcard or a Form 990 or 990-EZ for three consecutive years?

If you fail to file for three consecutive tax years, you will lose your tax exempt status. This will not occur until the filing due date of the third year. For example, if your first filing was due on May 15, 2008 (for tax year 2007) and you do not file in 2008, 2009 or by May 15, 2010 (for tax year 2009), you will lose your tax exempt status on May 15, 2010.

The IRS will not send additional notices once your tax exempt status is revoked. Note: If you lose your tax exempt status, you must review IRS guidance at www.irs.gov/eo or call 1 - 877-829-5500 for advice on coming back into compliance.