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

When is Form 990-N due? How often do I need to file?

Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year (usually the same as your accounting period).

Example: If your tax year ended on December 31, Form 990-N 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 you do not file your *e-Postcard* on time, the IRS may send you a reminder notice but you will not be assessed a penalty for late filing the *e-Postcard*. However, an organization that fails to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will [automatically lose its tax-exempt status](#). The automatic revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

Can I file Form 990-N, 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.

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

A tax year is usually 12 consecutive months. There are two kinds of tax years:

- **Calendar Tax Year:** This is a period of 12 consecutive months beginning January 1 and ending December 31; or
- **Fiscal Tax Year:** This is a period of 12 consecutive months ending on the last day of any month except December.

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

- Your organization's by-laws.
 - Your application for federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your tax-exempt status.
 - The application, Form SS-4, your organization filed to obtain its employer identification number (EIN).
 - A copy of a prior year return, Form 990 or 990-EZ, that you filed with the IRS.
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Can an organization file Form 990-N for a prior year?

You can file Form 990-N for a prior year through one of our [approved e-file service providers](#). However, you cannot file Form 990-N (*e-Postcard*) for a prior year through the link on our site to the filing system. For example, if the organization's tax year ended on December 31, 2014, and you attempt to file your 2014 *e-Postcard* after the close of your 2015 tax year (December 31, 2015), the filing system only will allow you to file for 2015. While there is no penalty for late filing an *e-Postcard*, your tax-exempt status will be automatically revoked if you don't file for three consecutive years.

Note: The requirement to file Form 990-N is an annual requirement.

What happens if I file Form 990-N late?

The IRS will send you a reminder notice if you do not file your Form 990-N (*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-year period described above or your organization may lose its tax-exempt status. [Learn more about automatic revocation and how to reinstate tax-exempt status](#).

Additional information

- [Form 990-N FAQs](#)
- [Annual Electronic Filing Requirement for Small Exempt Organizations](#)
- [Annual Reporting & Filing](#)
- [Extension of Time to File Exempt Organization Returns](#)

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