

The IRS 990-N, in plain words

Who files the e-Postcard, when it is due, what it asks and what happens if a club misses it.

Facts taken from IRS pages, checked in October 2026. This is not tax advice. If you are not sure which return your club files, ask a tax professional or the IRS.

What it is

Form 990-N, also called the e-Postcard, is a short yearly notice that many small tax exempt organizations send to the IRS. It is filed online only. There are no paper forms.

Who files it

Most small tax exempt organizations whose gross receipts are **normally \$50,000 or less** can file the 990-N instead of a longer return. They may choose to file Form 990-EZ or Form 990 instead.

- **Normally** has a set meaning. In its first year, an organization received or was pledged \$75,000 or less. Between one and three years old, it averaged \$60,000 or less over its first two years. At three years or older, it averaged \$50,000 or less over the past three years.
- Some organizations cannot use the 990-N even under the limit, and some do not file at all. A club included in a group return filed by its parent organization does not file its own 990-N. The IRS keeps the full list of exceptions on its site.
- Larger organizations file Form 990-EZ or Form 990.

When it is due

By the **15th day of the 5th month** after your club's tax year ends.

Tax year ends	990-N due
December 31	May 15
March 31	August 15
June 30	November 15
September 30	February 15

- You can only file after the tax year has ended.
- If the due date falls on a weekend or legal holiday, it moves to the next business day.
- The IRS says there is no penalty for filing late, but missing it three years in a row costs the club its status. See below.

What it asks

Eight things. Have them ready before you sign in.

1. Employer identification number (EIN)
2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Website address, if there is one
7. Confirmation that gross receipts are normally \$50,000 or less
8. If the organization has ended, a statement saying so

Where to file

Only on the IRS website, in the Form 990-N electronic filing system. The person filing signs in with their own Login.gov or ID.me account. The IRS asks you not to file from a phone or tablet. Start from the IRS page on the [Form 990-N filing requirement](#), which also links to the step by step user guide (Publication 5248).

If the system will not work for you, the IRS lists a phone number on that page (TE/GE Customer Account Services, 877-829-5500) where a representative can file for you.

Save a copy or screenshot of what you submitted and write down who filed, so next year's treasurer can find it.

Missing three years in a row

An organization that does not file its required return (990-N, 990-EZ or 990) for **three years in a row automatically loses its tax exempt status**. The loss takes effect on the due date of the third missed return.

- The IRS publishes the names of organizations that lost their status this way.
- Getting the status back means applying again. Small organizations that apply within 15 months may qualify for a simpler reinstatement that reaches back to the date of revocation. See the IRS page on [automatic revocation and reinstatement](#).
- The usual cause is simple: the person who filed left, and nobody else knew it was their job. Write down who files, and put the due date in a shared calendar.

Check your club's status

Search for your club by name or EIN in the IRS [Tax Exempt Organization Search](#). It shows 990-N filings the IRS has on record and whether the status was revoked.

Sources

- IRS: Form 990-N (e-Postcard) filing requirement: <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>
- IRS: automatic revocation and reinstatement: <https://www.irs.gov/charities-non-profits/charitable-organizations/automatic-revocation-how-to-have-your-tax-exempt-status-reinstated>

- IRS: Tax Exempt Organization Search: <https://apps.irs.gov/app/eos/>



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