PLEASE SHARE THIS INFORMATION WITH ALL LOCALS AUXILARIES WITHIN YOUR DEPARTMENT

All:

The Urban Institute (UI) is no longer be accepting Form 990 filings. You **MUST** register on IRS.gov as a **NEW** user. Evidently since the IRS is no longer utilizing UI services, your previous sign-in information will NO longer allow you to file your 990 on line.

Below you will find a screenshot from the IRS website with instructions on filing and the link for the Form 990-N Electronic Filing system (e-postcard). Use this link and it will take you to NEW USER registration.

Follow the new user registration instructions to the letter!!! It has been reported that it is very "touchy" but once you get everything filled out correctly your 990 is filed.

If you have any questions, please **EMAIL** me with them. I want a record of any correspondence regarding this issue.

Thanks!

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

How to file
To electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*, use the Form 990-N Electronic Filing system (e-Postcard).
- All organizations are required to register at IRS.gov prior to filing Form 990-N. You won't be asked to register again the next time you file.
- 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.
- Use the Form 990-N Electronic Filing System (e-Postcard) User Guide while registering and filing.

Prior to filing your form, please review the following information:
Who must file
Most small tax-exempt organizations whose annual gross receipts are normally $50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead.

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

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.

Information you will need when filing Form 990-N

Form 990-N is easy to complete. You'll need only eight items of basic information about your organization.

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.

Additional information

- Frequently Asked Questions - Form 990-N
- Form 990 Overview course at StayExempt.IRS.gov
- 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 Select Check - Search for organizations that have filed Form 990-N and view their filings
- EO Update - Subscribe to the IRS Exempt Organizations email newsletter that highlights new information

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