**CHRISTIAN
MANAGEMENT
ASSOCIATION**

Annual Electronic Filing Requirement for Small Exempt Organizations
Form 990-N (e-Postcard)
(The filing process changes beginning February 29, 2016)

Most small tax-exempt organizations whose annual gross receipts are normally $50,000 or less are required to electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations* and not required to either File Form 990 or Form 990EZ. 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, but under normal circumstances this is not recommended.

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. For example: If your tax year ended on December 31, 2015 the *e-Postcard* is due May 15 of 2016. 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 address they have on file. The last day to file a timely Form 990-N for the tax year ended 12/31/2015 is November 15, 2016.

Once the tax filing period for a completed year has ended you can no longer file an e-postcard return for that year. In which case your options are to either file a Form 990-EZ or Form 990, or make no filing for that year at all. 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 final filing due date of the third consecutively-missed year.

How to file
The e-filing process is changing this year.

To file 990-N on or before February 28, 2016:
The Urban Institute will continue to host Form 990-N for the IRS on its website until February 28, 2016 (http://epostcard.form990.org/). If you file your organization's tax-year 2015 990-N on or **before** February 29, 2016, you won't be required to register for the new Form 990 submission process at IRS.gov until you file your tax-year 2016 Form 990-N in 2017.

To file 990-N on or after February 29, 2016:
The IRS will begin hosting Form 990-N itself on February 29, 2016. All form 990-N users (including users previously registered with the Urban Institute) who file after February 28, 2016, will be required to register with *eAuthentication* before completing the 990-N. After your one-time registration with *eAuthentication*, you can file future Form 990-Ns on the IRS.gov page without the need to visit *eAuthentication* each time.

Although the IRS expects the implementation of the new Form 990-N submission process to go smoothly they have made provisions should technical issues delay the cutover so that organizations who are unable to file their returns on time will not be penalized. However, it would be wise this year to consider filing your 990-N return before February 29, 2016 if you are able just to be on the safe side.

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

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
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. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are $50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

Who must file
Most small tax-exempt organizations, including religious organizations with gross receipts that are normally $50,000 or less must file the *e-Postcard*. 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.

Unsure if you need to File?

If you are unsure if your organization needs to file an annual information return with the IRS there are several ways you can go about determining what your filing status is. The easiest way is to go back and look at your IRS determination letter. If you are unable to locate your letter you can contact the IRS for assistance or complete a search the IRS database of exempt organizations to determine your filing status.

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