<https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

**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)](https://sa.www4.irs.gov/epostcard/).

* The Form 990-N electronic-filing system moved from Urban Institute’s website to IRS.gov in February. **All filers** must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won’t be asked to register again when filing next year.
* 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](https://www.irs.gov/pub/irs-pdf/p5248.pdf) while registering and filing.
* For filing system and website issues, see [How to File: Frequently Asked Questions](https://www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-how-to-file). If site issues are unresolved, call TE/GE Customer Accounts Services at 877-829-5500. A representative will file your Form 990-N information.
* Organizations should continue efforts to file, even if late