## **Annual Tax Return for Nonprofit Organizations**

Please consult a tax professional if you are unsure how to file your annual tax returns. This document is intended for informational purposes only.

More information regarding nonprofit organizations can be found at www.irs.gov/charities

## 990-N (e-Postcard)

If the gross receipts are \$50,000 or less, and you do not need to file any amendments you are eligible to file a 990-N (*e-Postcard*)

You can file the 990-N by going to https://epostcard.form990.org

Completing the e-Postcard requires the eight items listed below:

- 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)

The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year.

## 990-EZ - Short Form Return of Organization Exempt From Income Tax

If the gross receipts are less than \$200,000 and total assets less than \$500,000 you may file either a Form 990-EZ or a Form 990.

## 990 - Return of Organization Exempt From Income Tax

If the gross receipts are \$200,000 or more OR the total assets are \$500,000 or more you must file a Form 990.