

# Instructions for filing IRS Form 990-N (e-Postcard)

Revised June 2022

***Note: In order to file the 990-N, your local association must be on the IRS Exempt Organizations Master Tax File (i.e. be formally tax exempt) or in the IRS 990-N database.***

## 990-N Filing Instructions

The **990-N e-Postcard** is a required IRS filing for small non-profits with gross receipts of \$50,000 or less. It is due every year by the 15<sup>th</sup> of the 5<sup>th</sup> month after close of your tax year. For example, if your tax year ends August 31, your due date is January 15. If your tax year ends December 31, your due date is May 15. The IRS determines the filing year using the **beginning** date of the organization's fiscal period.

Prior to electronically filing the 990-N, the IRS shows the information needed, as shown on this screen. Below the IRS list is **our recommended list**.

### Ready to File?

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

- [Employer identification number \(EIN\)](#), also known as a Taxpayer Identification Number (TIN).
- [Tax year](#) (calendar or fiscal filer)
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Website address if the organization has one
- Confirmation that the organization's annual gross receipts are \$50,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

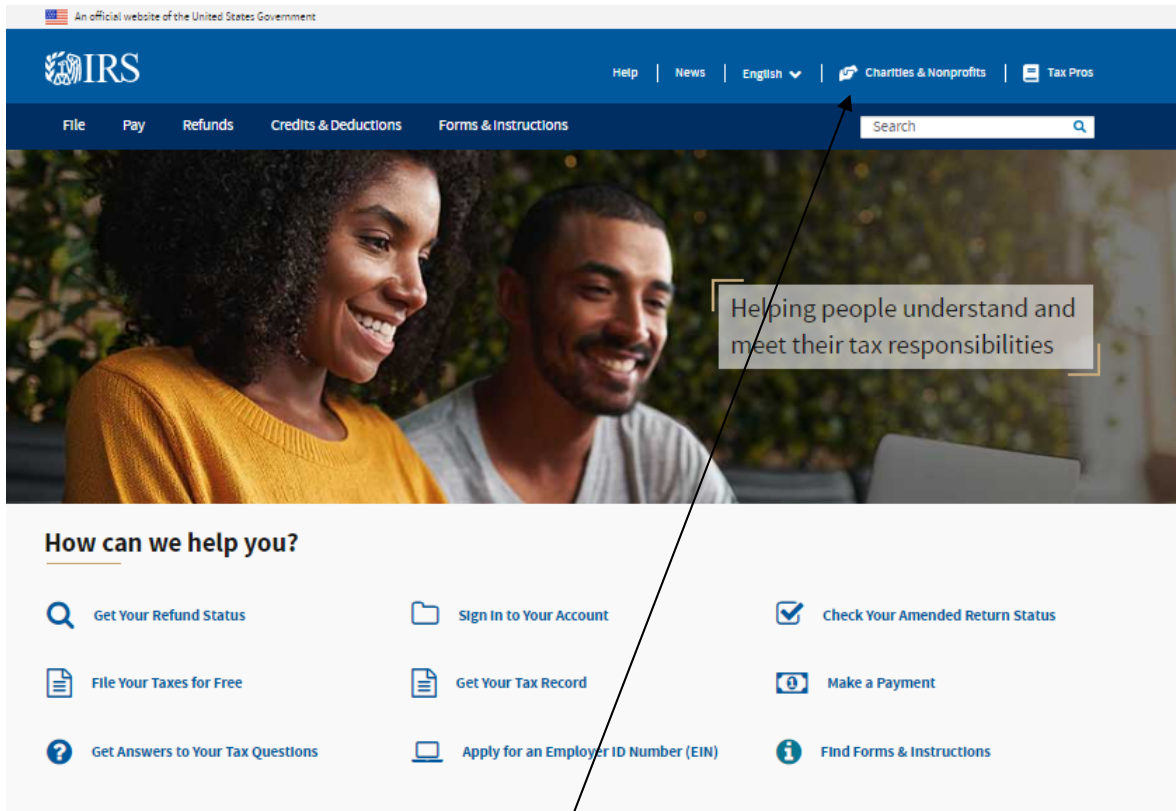
For more information about these items, see [Form 990-N: Information Reported](#).

PSEA recommends for you to gather the following information before starting the process:

- The local's EIN (Employer Identification #)
- Local Address (we recommend using Treasurer's address if the local does not have its own P.O. Box. The Treasurer will most likely receive future communications from the IRS regarding this topic)
- Principal Officer Name & Address (we recommend President's name & address)
- We suggest that you do not show a web site address

**DO NOT USE A SMART PHONE TO REGISTER OR FILE YOUR FORM 990-N.**

# 990-N Filing Instructions



After gathering your information, log on to the Internal Revenue Service website [www.irs.gov](http://www.irs.gov)

Click on **Charities & Non-Profits.**

# 990-N Filing Instructions

An official website of the United States Government

Help | News | English | Charities & Nonprofits | Tax Pros

File | Pay | Refunds | Credits & Deductions | Forms & Instructions

Search

[Home](#) / [File](#) / Charities and Nonprofits

## Charities and Nonprofits

[English](#) | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl Ayisyen](#)

Tax information, tools, and resources for charities and other tax-exempt organizations.

### Individuals

### Businesses and Self-Employed

### Charities and Nonprofits

- [Exempt Organization Types](#)
- [Lifecycle of an Exempt Organization](#)
- [Annual Filing and Forms](#)
- [Charitable Contributions](#)
- [Search for Charities](#)
- [Education Sessions](#)

### International Taxpayers

### Government Entities

### Tax-Exempt Organization Search (TEOS)

Use the TEOS tool to find information on an organization's status and filings

[Search Organizations](#)

### Annual Filing & Forms

990-series forms, requirements and tips to help you complete your annual reporting and filing

[Finding Filing Forms](#)

### Employer Identification Number (EIN)

Get an EIN to apply for tax-exempt status and file returns. Be sure you are a legally formed organization before applying for an EIN

[Apply](#)

### Tax Exemption

[Apply for Tax-Exempt Status](#)

How to apply for IRS recognition of tax-exempt status

[Lifecycle of an EO](#)

Information about five stages in an exempt organization's lifecycle

[Reinstate Tax-Exempt Status](#)

What to do if your tax-exempt status is revoked

Click on Finding Filing Forms under the header Annual Filing & Forms.

# 990-N Filing Instructions

An official website of the United States Government

IRS

Help | News | English | Charities & Nonprofits | Tax Pros

File | Pay | Refunds | Credits & Deductions | Forms & Instructions

Search

Home / File / Charities and Nonprofits / Annual Filing and Forms

## Annual Filing and Forms

### Individuals

### Businesses and Self-Employed

### Charities and Nonprofits

Exempt Organization Types

Lifecycle of an Exempt Organization

### Annual Filing and Forms

Required Filing (Form 990 Series)

Employment Taxes

Unrelated Business Income Tax

Charitable Contributions

Search for Charities

Education Sessions

### International Taxpayers

### Governmental Liaisons

Federal State Local Governments

Indian Tribal Governments

Tax Exempt Bonds

In general, exempt organizations are required to file [annual returns](#), although there are [exceptions](#). If an organization does not file a required return or files [late](#), the IRS may assess [penalties](#). In addition, if an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

Effective for tax years beginning after July 1, 2019, the Taxpayer First Act, Pub. L. No. 116-25 Section 2301, requires organizations exempt from taxation under section 501(a) to file their annual Form 990 and Form 990-PF returns electronically, unless covered by one of the exceptions listed in the [form instructions](#). Form 990-EZ filers are required to file electronically for tax years ending July 31, 2021, and later. This [IRS News Release](#) contains a summary of e-filing requirements.

The IRS sends back [Form 990 series returns](#) filed on paper – and rejects electronically filed returns – when they are materially incomplete or the wrong return. If we send back your organization's return, follow the instructions in the accompanying letter and on [this page](#).

The most [common errors](#) causing the return of a Form 990 series returns are missing or incomplete schedules.

Review these pages for Form 990, 990-EZ, and 990-PF filing tips:

- [990-series forms and schedules](#)
- [Filing thresholds - which 990-series return to file](#)
- [Table of due dates for exempt organizations annual returns](#)
- [Which form should I use?](#)
- [Annual electronic notice \(e-Postcard\) for small exempt organizations](#)
- [Filing tips](#)
- [Annual Reporting Requirements FAQs](#)

### Additional Information

- [Form 990 Resources and Tools](#)
- [e-File for Charities and Nonprofits](#)
- [Exempt Organizations Modernized e-file Providers](#)
- [Electronically Submit Your Form 9976, Notice of Intent to Operate Under Section 501\(c\)\(4\)](#)

### Quick Links

- [A-Z Index](#)
- [Educational Resources and Guidance](#)
- [Publications](#)
- [Audit Process](#)
- [Contact IRS Exempt Organizations](#)
- [About Us](#)

Select **annual electronic notice (e-Postcard) for small exempt organizations.**

## 990-N Filing Instructions

This is the page you will see, but you will need to **scroll to near the bottom of this page** to find the link for the actual filing. See the following screen shot for the image of the link. Scroll down to see the header: **Ready to File?** Be aware that this screen shot is only the top portion of the page that you will see.

The screenshot shows the top portion of the IRS website. At the top, there is a navigation bar with the IRS logo, a search bar, and links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below this is a secondary navigation bar with links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The main content area has a breadcrumb trail: Home / File / Charities and Nonprofits / Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard). The main heading is "Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)". On the left, there is a sidebar menu with categories: Individuals, Businesses and Self-Employed, Charities and Nonprofits (highlighted), International Taxpayers, and Government Entities. Under "Charities and Nonprofits", there are links for Exempt Organization Types, Lifecycle of an Exempt Organization, Annual Filing and Forms, Charitable Contributions, Search for Charities, and Education Sessions. The main content area is titled "Who May File Form 990-N to Satisfy Their Annual Reporting Requirement?". It explains that in general, exempt organizations have an annual reporting requirement, but there are exceptions. Most small tax-exempt organizations can satisfy the requirements by submitting Form 990-N electronically. An organization eligible to submit Form 990-N can instead choose to file Form 990 or Form 990-EZ. Small tax-exempt organizations generally are eligible to file Form 990-N if their annual gross receipts are normally \$50,000 or less. A list of bullet points details the requirements for gross receipts. A note states that some organizations are not eligible to use Form 990-N (e-Postcard) even if their gross receipts are normally \$50,000 or less. A final note mentions that a subordinate organization in a group exemption that is included in a group return filed by its central organization does not file Form 990-N because the group

**Who May File Form 990-N to Satisfy Their Annual Reporting Requirement?**

In general, exempt organizations have an annual reporting requirement although there are [exceptions](#).

Most small tax-exempt organizations that have an annual reporting requirement can satisfy the requirements by submitting Form 990-N, Electronic Notice (e-Postcard.) Form 990-N is submitted electronically, there are **no paper forms**.

An organization eligible to submit Form 990-N can instead choose to file Form 990 or Form 990-EZ to satisfy its annual reporting requirement.

Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement, if their annual gross receipts are normally \$50,000 or less.

- Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.
- Gross receipts are considered to be normally \$50,000 or less if the organization:
  - Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;
  - Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and
  - Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made).

However, [some organizations aren't eligible to use Form 990-N \(e-Postcard\)](#) even if their gross receipts are normally \$50,000 or less. These organizations must file different forms instead to satisfy their annual reporting requirement.

Note: a subordinate organization in a group exemption that is included in a group return filed by its central organization does not file Form 990-N because the group

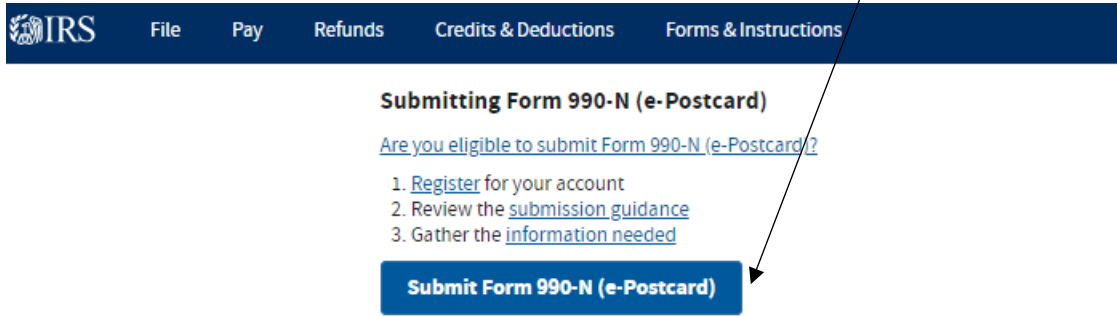
**Charities & Non-Profits Topics**

- [A-Z Index](#)
- [Educational Resources and Guidance](#)
- [Publications](#)
- [Audit Process](#)
- [Contact IRS Exempt Organizations](#)
- [About Us](#)

You need to file the 990-N each year. **If you do not file for 3 consecutive years, your local will lose its tax-exempt status.** After being revoked, to restore the status, a new application for tax exempt status must be filed on IRS Form 1024, in addition to making a payment of \$600 with Form 8718. Filing the annual 990-N is much simpler than to risk being revoked.

## 990-N Filing Instructions

Scroll down about half-way down the page shown above. Under Submitting Form 990-N (e-Postcard), click the blue box, **Submit Form 990-N (e-Postcard)**.



The screenshot shows the IRS website navigation bar with links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. Below the navigation bar, the section is titled "Submitting Form 990-N (e-Postcard)". Under this title, there is a link "Are you eligible to submit Form 990-N (e-Postcard)?" followed by three numbered steps: 1. Register for your account, 2. Review the submission guidance, and 3. Gather the information needed. A prominent blue button labeled "Submit Form 990-N (e-Postcard)" is located below the steps. A blue arrow points from the text above to this button.

### How to Register and Submit Form 990-N

Review the [IRS Form 990-N Electronic Filing System \(e-Postcard\) User Guide](#) [PDF](#) for step by step instructions on how to register and submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.

**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.

### Ready to File?

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

- [Employer identification number \(EIN\)](#), also known as a Taxpayer Identification Number (TIN).
- [Tax year](#) (calendar or fiscal filer)
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Website address if the organization has one
- Confirmation that the organization's annual gross receipts are \$50,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

For more information about these items, see [Form 990-N: Information Reported](#).

### 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 a legal holiday, the due date is the next business day.

## 990-N Filing Instructions

**IRS**

**Sign Up**  
Don't have an account? [Create one now.](#)

[CREATE ACCOUNT >](#)

**Log In**  
Already have a username? [Welcome back!](#)

**Username**

[LOG IN >](#)

[Forgot Username](#)

*PTIN and FIRE users need a separate account in this system*

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**Warning:** By accessing and using this government computer system, you are consenting to system monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities, including detection and prevention of any unauthorized use of this system. The system you are accessing contains confidential tax information and is designed exclusively for use by authorized persons to interact with the IRS and retrieve confidential tax information using only their own account. Any other use of this system that is inconsistent with the intended purposes of the system is an unauthorized use of the system and strictly prohibited.

**Do not create or access an account in this system for anyone other than yourself.** You may not use another person's information to create or access an account on behalf of and in the name of that person, even if that person provided their information to you to create or access an account for them or even if that person consented to your use of their information to create or access the account.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including, but not limited to, penalties applicable to knowingly or intentionally accessing a computer without authorization or exceeding authorized access under 18 U.S.C. 1030.

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[Help](#) | [IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)

**First Time Users:** If you have not previously set up a user ID with IRS.gov, click **Create Account** under **Sign Up**. This will allow you to set up your profile. Continue to the next page of instructions.

**Returning Users:** If this is not your first time filing under IRS.gov and you have retained your login ID and password, enter your **Username** and click **Login** on the **Log In** side. **SKIP TO STEP 7** of these instructions and proceed with filing. Please be aware that you may be required to change your password.



# 990-N Filing Instructions

## PROFILE SET-UP FOR FIRST TIME USERS:



### Let's Get Started!

It sounds like you have all the necessary information available and can begin.

First Name (as it appears on your most recent tax return)

William

Last Name (as it appears on your most recent tax return)

Treasurer

Email Address

wtreasurer@abclocal.org

Confirm Email Address

wtreasurer@abclocal.org

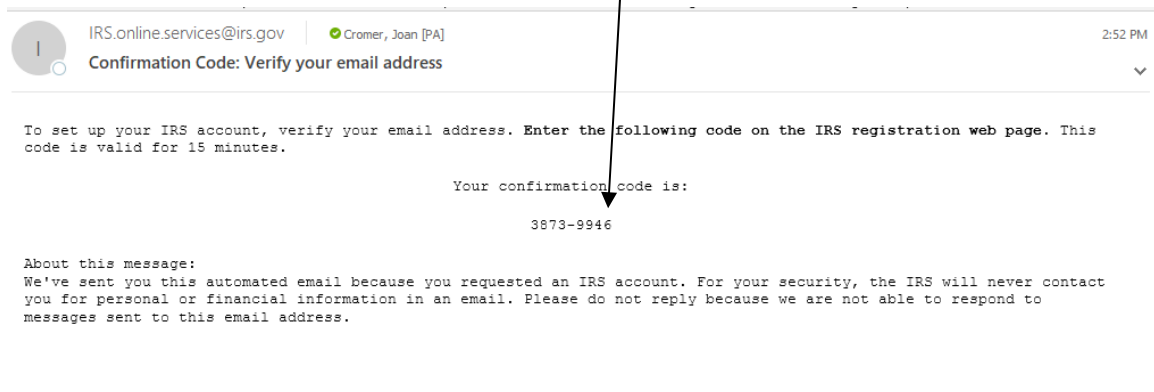
This profile belongs to you personally and not to the organization for which you are filing. Use your name. If someone else in the future files the 990N for your local, they must create their own profile.

A confirmation code will be sent to your email address. You will need to get the code and enter it on the next screen.

SEND CODE >

CANCEL

**STEP 1:** To set up your User Profile, enter your **first** and **last name** and your **email address** twice. Then select **Send Code**. You will then receive a confirmation email with the necessary code to proceed. You must have immediate access to this email account to retrieve the code. The following is the email you will receive with the code needed.



# 990-N Filing Instructions

wtreasurer@abclocal.org

## STEP 2:



XXXX-XXXX

### Check Your Email

We just sent a confirmation code wtreasurer@abclocal.org. This code is valid for 15 minutes. Open your email in a new window to get your confirmation code.

**IMPORTANT:** Keep this window open to avoid having to start over.

Enter the one-time code we emailed you:

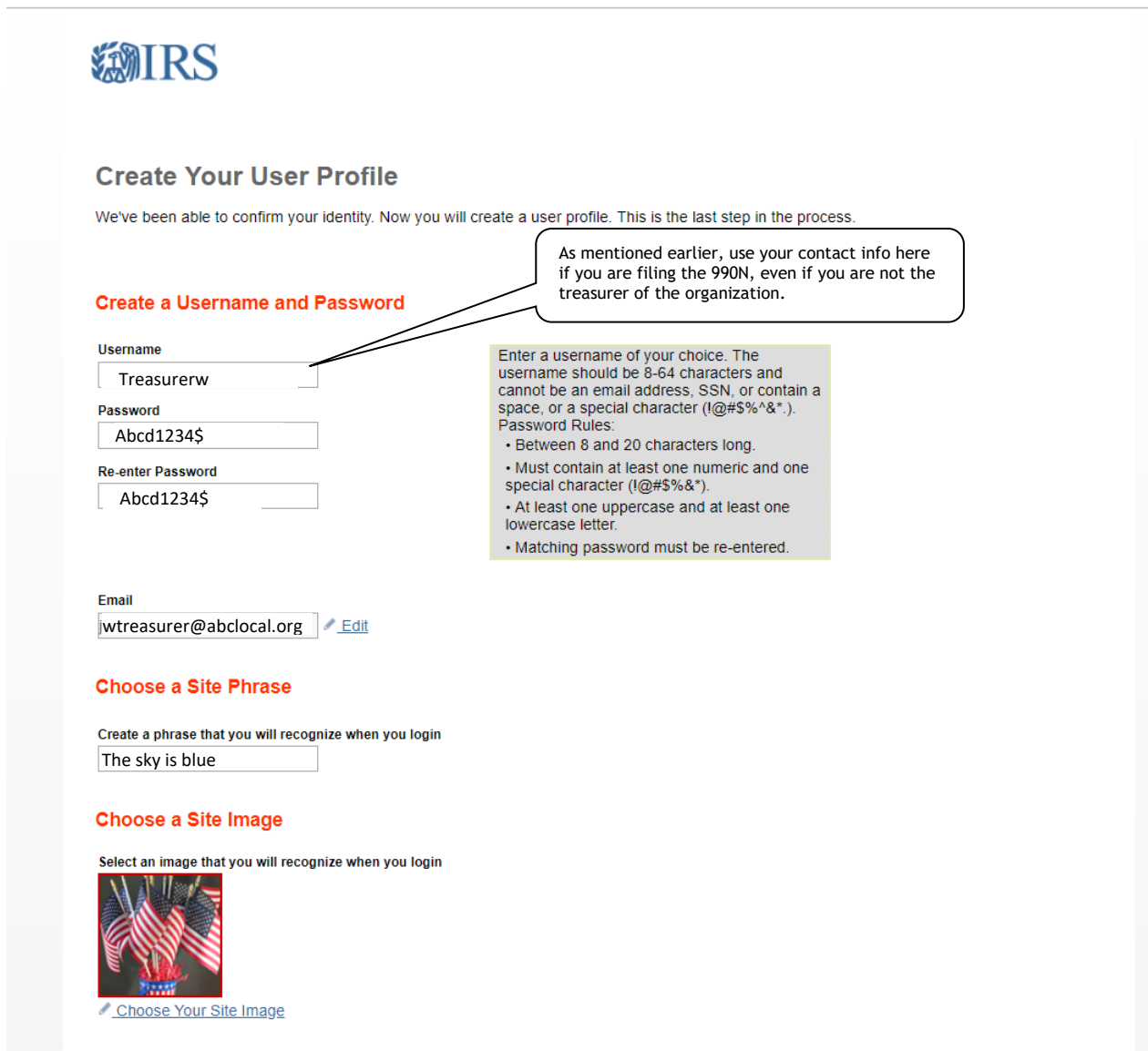
Didn't receive the confirmation code? [Resend the email.](#)


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Enter the **confirmation code** that you received in the email. Click **Continue**.

## 990-N Filing Instructions

### STEP 3:





### Create Your User Profile

We've been able to confirm your identity. Now you will create a user profile. This is the last step in the process.

#### Create a Username and Password

Username

Password

Re-enter Password


Email  
 [Edit](#)

#### Choose a Site Phrase

Create a phrase that you will recognize when you login

#### Choose a Site Image

Select an image that you will recognize when you login



[Choose Your Site Image](#)

As mentioned earlier, use your contact info here if you are filing the 990N, even if you are not the treasurer of the organization.

Enter a username of your choice. The username should be 8-64 characters and cannot be an email address, SSN, or contain a space, or a special character (!@#%\*^&\*.). Password Rules:

- Between 8 and 20 characters long.
- Must contain at least one numeric and one special character (!@#%\*^&\*.).
- At least one uppercase and at least one lowercase letter.
- Matching password must be re-entered.

This is a partial screen shot of **Create Your User Profile** page.

- **Create a Username and Password** by following the rules to the right of the boxes.
- Re-enter your password.
- **Enter your Email Address.**
- Enter a **Site phrase** for security purposes so that you know it is legitimately an IRS email or website login.
- Select an **image**.

## 990-N Filing Instructions

### Challenge Questions

#### Answer Rules

- The same answer cannot be used more than once.
- The answer can not be a word or number that is part of the secret question.

#### Question 1

In what city were you living at age 16?

#### Answer 1

Pittsburgh

#### Question 2

What was your high school mascot?

#### Answer 2

Panthers

#### Question 3

What was the name of the street you first lived on?

#### Answer 3

Pine Avenue

#### Question 4

What school did you attend for sixth grade?

#### Answer 4

Steel City Middle

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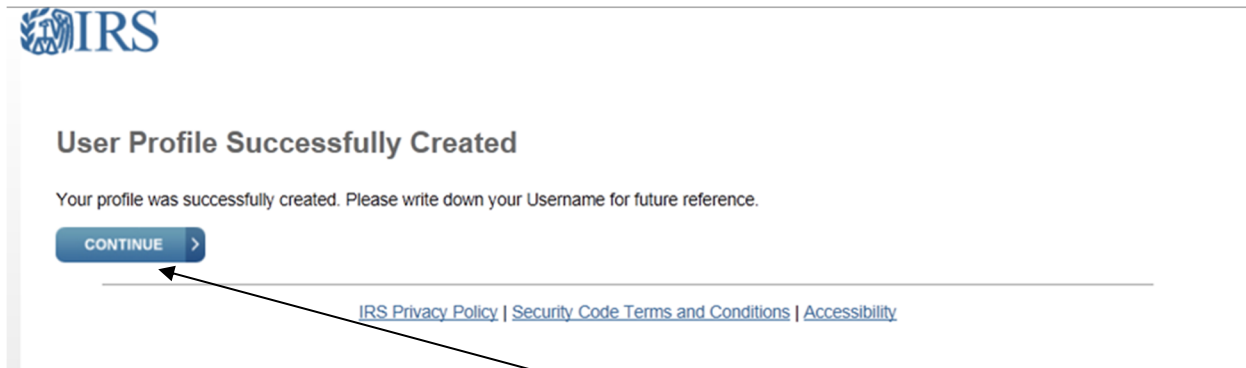
This is a continuation of the **Create Your User Profile** page.

- Pick a question from the listing for each challenge question. Try to pick questions which have a definite answer in your mind. If writing a street name, choose whether you will use the entire word or abbreviate, such as “Avenue” spelled out or an abbreviation, “Ave”. You need to answer exactly as you create them.
- Your answer cannot contain any word that is part of the question, for example, “street” or “school”, as in questions 3 & 4.
- Enter your answer for each question selected.
- Click **CONTINUE** when finished.

## 990-N Filing Instructions

### STEP 4:

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The screenshot shows the IRS logo at the top left. Below it, the heading "User Profile Successfully Created" is displayed. Underneath, a message states: "Your profile was successfully created. Please write down your Username for future reference." A blue button with the text "CONTINUE" and a right-pointing arrow is positioned below the message. At the bottom of the screen, there are three links: "IRS Privacy Policy", "Security Code Terms and Conditions", and "Accessibility". A black arrow points from the "CONTINUE" button to the explanatory text below the screenshot.

After your IRS User Profile is completed, **click Continue** to proceed to the 990-N Filing.

You will receive an email confirming your User Profile creation.



An IRS online services profile has been created per your request.

If you did not create this profile, please contact us at 888-841-4648.

This is an automated email. Please do not reply.

The IRS will never initiate contact through email asking taxpayers for personal or financial information.

# 990-N Filing Instructions

## STEP 5:

The screenshot shows the IRS e-Postcard Profile page. At the top left is the IRS logo. The page title is "e-Postcard Profile". In the top right corner, there are links for "Home", "Security Profile", and "Logout". Below the title is a progress bar with five steps: "e-Postcard Profile", "Select EIN", "Organization Details", "Contact Information", and "Confirmation". The "e-Postcard Profile" step is currently active. Below the progress bar, there is a red instruction: "Please select Exempt Organization or Preparer". Underneath this is a "User Type" dropdown menu with "Exempt Organization" selected. Below the dropdown are two buttons: "PREVIOUS" and "CONTINUE". Two arrows originate from the text below the screenshot: one points to the "Exempt Organization" option in the dropdown, and the other points to the "CONTINUE" button.

Select **Exempt Organization** and click **Continue**.

# 990-N Filing Instructions

## STEP 6:



e-Postcard Profile

[Home](#) | [Security Profile](#) | [Logout](#)

**e-Postcard Profile**    Select EIN    Organization Details    Contact Information    Confirmation

You are logged in as: **Exempt Organization** | [Edit user type](#)

EIN  -  **ADD EIN**

**Currently Associated EIN(s)**

EIN	Organization Name	Date Added	Delete
No EINs are currently associated with your ID			

**DELETE EIN**    **CREATE NEW FILING** >

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)

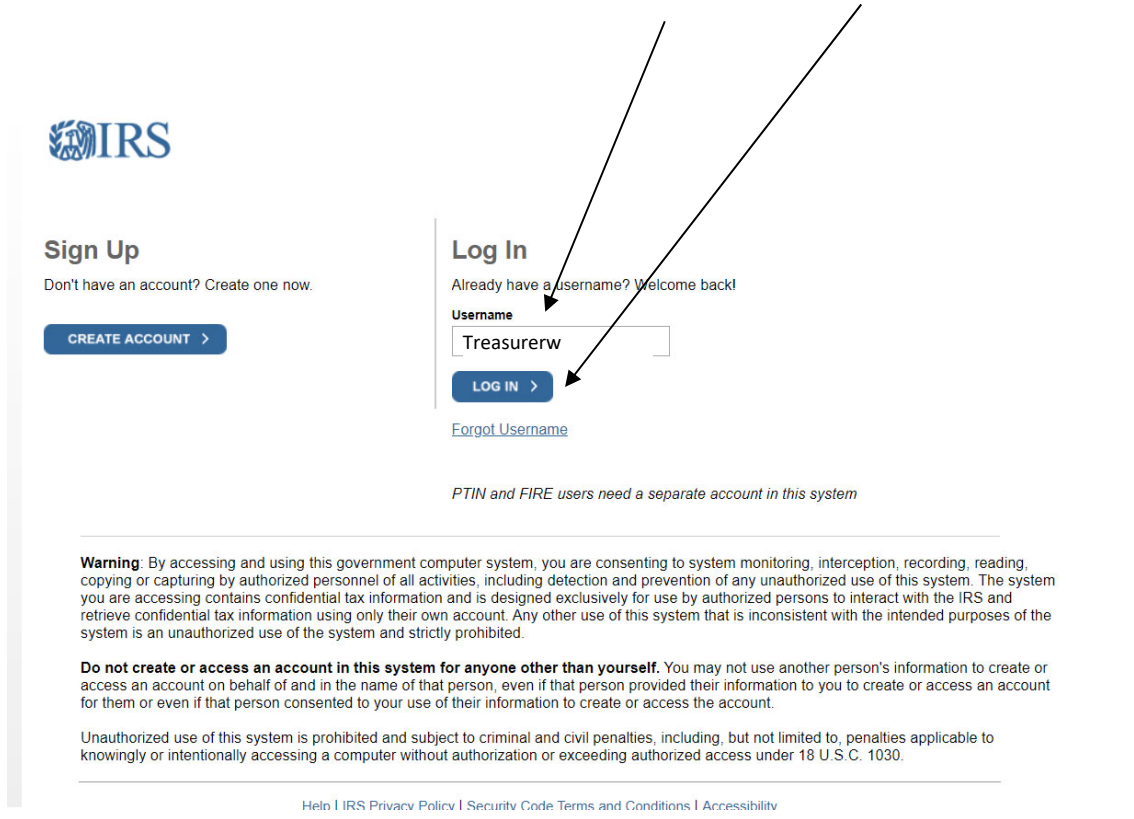
Enter your **Local's EIN**. Click **Add EIN** and then click **Create New Filing**.

**(NEW PROFILE USERS-SKIP TO STEP 11)**

# 990-N Filing Instructions

## STEP 7: RETURNING USERS START HERE (not requiring a new profile set up)

If you are a returning user, enter your **Username** and **Click LOG IN.**



The screenshot shows the IRS login interface. On the left, there is a 'Sign Up' section with the IRS logo and a 'CREATE ACCOUNT >' button. On the right, there is a 'Log In' section with the text 'Already have a username? Welcome back!'. Below this is a 'Username' label and a text input field containing 'Treasurerw'. A blue 'LOG IN >' button is positioned below the input field. Two black arrows originate from the text above: one points to the 'Username' label and the other points to the 'LOG IN >' button. Below the login form is a link for 'Forgot Username' and a note: 'PTIN and FIRE users need a separate account in this system'. At the bottom, there is a 'Warning' section with text about system monitoring and a 'Do not create or access an account in this system for anyone other than yourself' section. A footer contains links for 'Help | IRS Privacy Policy | Security Code Terms and Conditions | Accessibility'.



# 990-N Filing Instructions


## STEP 8:

You will see your **Site Image** and your **Site Phrase** and will need to enter your **Password** and click **Submit**.

**Log In**

Verify that your Site Image and Site Phrase below are correct. If the Site Image and Site Phrase are not correct, please do not proceed.

Your Site Image:



Your Site Phrase:

The sky is blue

Password

[Forgot Password](#)

**CANCEL** **SUBMIT** >

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On the following screen you will see your Login History to verify recent usage. Click **Continue**.

**Online Security Information**

Your Login History

For your security, we will show you your most recent login history every time you login. [Report suspicious activity.](#)

Date	Time	Activity
May 24, 2021	09:09	Login
May 17, 2021	13:30	Login
May 17, 2021	10:38	Login
May 17, 2021	08:00	Login
Apr 14, 2021	14:34	Login

**Security Announcement**

The IRS will send email notifications to confirm registration and profile changes, but will never send unsolicited emails

**CONTINUE** >

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# 990-N Filing Instructions

## STEP 9:



### Electronically file your Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

#### e-Postcard Profile

Before you can create a Form 990-N (e-Postcard), you must create your e-Postcard Profile. Your e-Postcard Profile allows you to:

1. Designate your e-Postcard Profile as either a "Preparer" or "Exempt Organization"
2. Add EINs to your e-Postcard Profile
3. Remove EINs from your e-Postcard Profile

More information on who must file a Form 990-N.

Once created, you can update your e-Postcard profile at any time. Click the button below to get started.

[MANAGE E-POSTCARD PROFILE >](#)

#### Manage Form 990-N Submissions

Once your e-Postcard Profile is created, you can use the Manage Form 990-N Submissions page to:

1. Create a Form 990-N
2. View the status of your existing Form 990-N submission(s)
3. Edit an in-progress Form 990-N
4. Delete an in-progress Form 990-N

Click on the button below to get started.

[MANAGE FORM 990-N SUBMISSIONS >](#)

Application Version Number: 1.5.0

Version Build Date: 2017-03-29 14:27

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)

After you've entered your password and clicked through security and history screens, click **Manage Form 990-N Submissions**

# 990-N Filing Instructions

## STEP 10:



Manage Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
23-1234567	ABC LOCAL ASSOCIATION	2021	08-31-2022	01-12-2023	Accepted	XXXXXXXX	

««« Prev Page 1 Next »»»

[CREATE NEW FILING](#)



[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)

You will see your Local ID and Name. Here you will see the **previous** 990-N filings. Click on **Create New Filing**.

# 990-N Filing Instructions

## STEP 11 (NEW USERS BEGIN HERE AFTER STEP 6 OF PROFILE SET UP):

Select EIN [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile    **Select EIN**    Organization Details    Contact Information    Confirmation

Please select the EIN for which you want to file for

EIN  
--Select EIN--

< MANAGE E-POSTCARD PROFILE    CONTINUE >

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Select your **Local's EIN** in the drop down

# 990-N Filing Instructions

## STEP 12:



Select EIN

[Home](#) | [Security Profile](#) | [Logout](#)

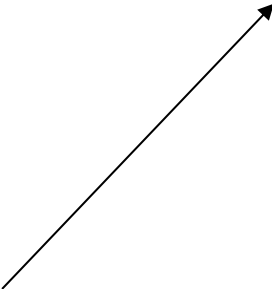
e-Postcard Profile    **Select EIN**    Organization Details    Contact Information    Confirmation

Please select the EIN for which you want to file for

EIN  
23-1234567    ABC LOCAL ASSOCIATION

<    **MANAGE E-POSTCARD PROFILE**    **CONTINUE**    >

Click **Continue**



# 990-N Filing Instructions

## STEP 13:



### Organization Details

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile    Select EIN    **Organization Details**    Contact Information    Confirmation

#### Electronic Notice-Form 990-N (e-Postcard)

##### Organization Information

For the tax year ending  
August 31, 2022

Has your organization terminated or gone out of business?  
No

Are your gross receipts normally \$50,000 or less?  
Yes

Organization's legal name -Line 1  
ABC LOCAL ASSOCIATION

Organization's legal name -Line 2

Employer Identification Number (EIN)  
231234567

[PREVIOUS](#)    [CANCEL FILING](#)    [CONTINUE](#)

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)

You will be required to answer two questions (the other fields are populated by the software and/or based on previous information supplied by you)

- Has your organization terminated or gone out of business?  
Answer **NO** if your organization has not terminated
- Are your gross receipts normally \$50,000 or less?  
Answer **MUST BE YES**

## 990-N Filing Instructions

*Gross receipts are defined as all cash receipts made by the Organization during the respective fiscal year, less any pass through receipts. It is not based on cash balances at the end of the fiscal year. Since the Organization acts as a pass through agent for PSEA & NEA, PSEA & NEA dues collected are excluded when calculating the Organization's gross receipts.*

- **If your gross receipts are in excess of \$50,000, you need to cancel this filing and must file a Form 990 or 990EZ.** For 990EZ, see that section in the PSEA Treasurer's Manual or the IRS website. For 990, see IRS website for instructions. If you have any questions, contact PSEA for assistance.
- **If you are continuing with filing the 990-N, Click Continue (as shown on prior page)**

# 990-N Filing Instructions

## STEP 14:

e-Postcard Profile    Select EIN    Organization Details    Contact Information    Confirmation

### Electronic Notice-Form 990-N (e-Postcard)

#### Organization Address and Principal Officer Information

Organization's legal name: ABC LOCAL ASSOCIATION

If your organization conducts business using another name (DBA), enter other name:

\* = required field

#### Organization:

DBA Name

DBA Name - continued

ENTER ADDITIONAL DBA NAMES

Country\*

Number and Street (or PO Box)\*

City or Town\*

State\*

Zip Code\*

Organization's website address, if applicable

Do not use punctuation in names and addresses.

#### Principal Officer:

Type of Name\*

Person Name\*

Country\*

Number and Street (or PO Box)\*

City or Town\*

State\*

Zip Code\*

PREVIOUS    CANCEL FILING    SAVE FILING    SUBMIT FILING

- Enter the **Treasurer's Address** or local association's P.O. Box in the Organization's address. We suggest to leave website address blank.
- Enter the **President's Name & Address** in the Principal Officer field.
- Click **Submit Filing**. You will receive a warning message. This is to remind you that once you submit, you cannot change it.



# 990-N Filing Instructions

## STEP 15:



### Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile    Select EIN    Organization Details    Contact Information    **Confirmation**

Your Form 990-N(e-Postcard) has been submitted to the IRS

- Organization Name: ABC LOCAL ASSOCIATION
- EIN: 23-1234567
- Tax Year: 2021
- Tax Year Start Date: 09-01-2021
- Tax Year End Date: 08-31-2022
- Submission ID: 12345678901234567890
- Filing Status Date: 01-12-2023
- Filing Status: Pending

**Note:** [Print](#) a copy of this filing for your records. Once you leave this page, you will not be able to do so.

[← MANAGE FORM 990-N SUBMISSIONS](#)

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)

After receiving the confirmation screen of your submission, click **Print**, to print the e-Postcard on the next page.

**Be sure to PRINT NOW.** As noted, you will not be able to print a copy at a later time.

# 990-N Filing Instructions

## STEP 16:

Form 990-N **Electronic Notice (e-Postcard)** OMB No. 1545-2085

Department of the Treasury for Tax-Exempt Organization not Required to File Form 990 or 990-EZ  
Internal Revenue Service

**2021**  
**Open to Public Inspection**

---

**A** For the 2020 Calendar year, or tax year beginning 2021-09-01 and ending 2022-08-31

---

**B** Check if available  
 Terminated for Business  
 Gross receipts are normally \$50,000 or less

**C** Name of Organization ABC LOCAL ASSOCIATION  
123 Main Street  
Anytown, PA 17111

**D** Employee Identification Number 23-1234567

**E** Website:

**F** Name of Principal Officer: Your Local President  
123 Main Street  
Anytown, PA 17111

**Privacy Act and Paperwork Reduction Act Notice:** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

**Note:** This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

This is the printed report and is a copy for your records. Be sure to **PRINT** for a hard copy and keep in a safe place. It is also advised to save as a PDF. As noted, you will not be able to print this on the website at a later time.

This e-Postcard is for your records, **however it is very important you ensure the return is ACCEPTED before considering the filing complete.**

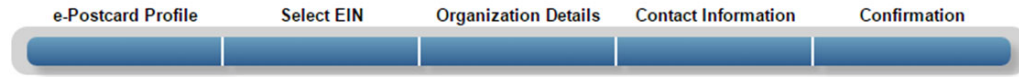
Please see the following sections showing the screens requested by PSEA. Print or save a print screen or pdf showing ACCEPTED status on either the **Confirmation** Screen or the **Manage 990-N** screen. See the following examples.

# 990-N Filing Instructions

## STEP 17:

### Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)



Your Form 990-N(e-Postcard) has been submitted to the IRS

- Organization Name: ABC LOCAL ASSOCIATION
- EIN: 23-1234567
- Tax Year: 2021
- Tax Year Start Date: 09-01-2021
- Tax Year End Date: 08-31-2022
- Submission ID: 12345678901234567890
- Filing Status Date: 01-12-2023
- Filing Status: Pending

**Note:** Print a copy of this filing for your records. Once you leave this page, you will not be able to do so.



Upon returning to the prior screen, Click on **MANAGE FORM 990-N SUBMISSIONS** and you will see the following status screen. Click on the **“Get Updated Status”** link that will appear after about 7 minutes. The **“PENDING”** status will change to **“ACCEPTED”** as shown on the next page.



### Manage Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
23-1234567	ABC LOCAL ASSOCIATION	2021	08-31-2022	01-12-2023	PENDING	12345678901234567890	"Get Updated Status" action available 7 minutes following submission

«« Prev Page 1 Next »»



# 990-N Filing Instructions

## STEP 18:

Manage Form 990-N (e-Postcard) [Home](#) | [Security Profile](#) | [Logout](#)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
23-1234567	ABC LOCAL ASSOCIATION	2021	08-31-2022	01-12-2023	ACCEPTED	12345678901234567890	

«« Prev Page 2 Next »»

[CREATE NEW FILING](#)

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)

After about 7 minutes, click the **Get Updated Status** link under Action. You will see that the Status will change from Pending to Accepted. To see the **Accepted Confirmation screen** on the next page, click the link on the **Submission ID**.

## 990-N Filing Instructions

### STEP 19:

This is the Accepted Confirmation Screen after clicking the **Submission ID Link** \*\*\*PSEA requests a copy of documentation showing Accepted Status and date. Please send a printscreen, pdf or photo of the **Manage Form 990-N (e-Postcard)** screen as shown on the prior page or the **Confirmation** screen below, showing **ACCEPTED** Status and the filing status date. Be sure to send this document to **PSEA Financial Management at [финаудит@psea.org](mailto:финаудит@psea.org)**.

The screenshot shows a web interface for confirming a Form 990-N submission. At the top right, there are links for Home, Security Profile, and Logout. Below these is a progress bar with five steps: e-Postcard Profile, Select EIN, Organization Details, Contact Information, and Confirmation. The Confirmation step is currently active. The main content area displays the message: "Your Form 990-N(e-Postcard) has been submitted to the IRS". Below this message is a list of submission details:

- Organization Name: ABC LOCAL ASSOCIATION
- EIN: 23-1234567
- Tax Year: 2021
- Tax Year Start Date: 09-01-2021
- Tax Year End Date: 08-31-2022
- Submission ID: 12345678901234567890
- Filing Status Date: 01-12-2023
- Filing Status: ACCEPTED

Below the list is a red note: "Note: Print a copy of this filing for your records. Once you leave this page, you will not be able to do so." At the bottom of the screen is a blue button with a left arrow and the text "MANAGE FORM 990-N SUBMISSIONS".

**Congratulations! You have successfully filed the Form 990-N!**

If your 990N is not accepted but rejected, click on the “**Submission ID**” link on the Manage 990-N Form (e-Postcard) for additional details.

If you realize that you made a mistake after you submitted to the IRS, you cannot file an amended Form 990-N. You may update your information when you file your NEXT e-Postcard in a subsequent year.

### STEP 20:

\*\*\*Be sure to send the **ACCEPTED** “Manage Form 990-N (e-Postcard)” screen OR the “Confirmation” screen to PSEA Financial Management at [финаудит@psea.org](mailto:финаудит@psea.org)


## 990-N Filing Instructions

If curious, in approximately one week, you should be able to see your local's filing listed on the **Tax Exempt Organization Search** in the **Charities and Non-Profits** section of irs.gov. Click the blue box for **Search Organizations** and then enter the EIN in the appropriate box. It will bring up you local and you can see all the recent annual filings.

The screenshot shows the IRS website's 'Charities and Nonprofits' section. At the top, there is a navigation bar with the IRS logo, a search bar, and links for 'Help', 'News', 'English', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a secondary navigation bar with 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The main content area is titled 'Charities and Nonprofits' and includes a breadcrumb trail: 'Home / File / Charities and Nonprofits'. A language selection bar is visible with options for English, Español, 中文(简体), 中文(繁體), 한국어, Русский, Tiếng Việt, and Kreyòl ayisyen. A sub-header reads 'Tax information, tools, and resources for charities and other tax-exempt organizations.' The page features three main columns of content: 1. 'Individuals' with a sub-section 'Charities and Nonprofits' containing links for 'Exempt Organization Types', 'Lifecycle of an Exempt Organization', 'Annual Filing and Forms', 'Charitable Contributions', 'Search for Charities', and 'Education Sessions'. 2. 'Businesses and Self-Employed' with a sub-section 'Charities and Nonprofits' containing a 'Tax-Exempt Organization Search (TEOS)' box with a 'Search Organizations' button. 3. 'Employer Identification Number (EIN)' with an 'Apply' button. Below these columns is a 'Tax Exemption' section with links for 'Apply for Tax-Exempt Status', 'Reinstate Tax-Exempt Status', and 'Lifecycle of an EO'.

On the next page Click on Tax Exempt Organization Search Tool and Search for Tax Exempt Organizations. Enter the EIN number and Search. Following is an example of the information you will find.

# 990-N Filing Instructions



[Help](#) | [News](#) | [Language](#) ▾ |

[File](#) | [Pay](#) | [Refunds](#) | [Credits & Deductions](#) | [Forms & Instructions](#)

[Home](#) > [Tax Exempt Organization Search](#) > ABC LOCAL ASSOCIATION

[< Back to Search Results](#)

**ABC LOCAL ASSOCIATION**  
EIN: 23-1234567 | ANYTOWN, PA United States

## Form 990-N (e-Postcard) ⓘ

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

> Tax Year 2021 Form 990-N (e-postcard)		
<b>Tax Period:</b> 2021 (9/1/2021-8/31/2022)	<b>Mailing Address:</b> 123 MAIN STREET ANYTOWN PA 17111	<b>Gross receipts not greater than:</b> \$50,000
<b>EIN:</b> 23-1234567	<b>Principal Officer's Name and Address:</b> JOHN SMITH 123 MAIN STREET ANYTOWN PA 17111 UNITED STATES	<b>Organization has terminated:</b> No
<b>Legal Name (Doing Business as):</b> ABC LOCAL ASSOCIATION		<b>Website URL:</b>
> Tax Year 2019 Form 990-N (e-Postcard)		

## 990-N Filing Instructions

### IRS TIPS IN CASE OF TECHNICAL ISSUES:

The following section is from the IRS.gov website as a “What If” list, if experiencing trouble while filing. It can be found at: [www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-how-to-file](http://www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-how-to-file)

#### **What should I do if I'm having trouble with the Form 990-N electronic filing website?**

If technical issues prevent you from registering or filing with the Form 990-N electronic filing system, try the suggestions below. If the problem still exists after trying all of the suggestions below, contact IRS Customer Account Services at 877-829-5500 (a toll-free number).

Take the following steps to prevent problems during the registration and filing processes:

- **Refer to the Form 990-N Electronic Filing System (e-Postcard) [User Guide](#) for instructions.**
- **Close multiple browsers when registering.**  
Errors may occur if you have additional Internet browsers open during the registration process. Please close other Internet browser windows.
- **Do not use a smart phone to register or file your Form 990-N.**
- **Use correct text characters when registering and filing.**  
Ensure that you use only letters, numbers or a hyphen when entering text fields. This character limit does not apply to password fields. When choosing a password on the Security Profile page, ensure you only use only letters, numbers, !, or #. Also, you may use spaces when choosing a site phrase.
- **Check your spam/junk email folders.**  
When registering or requesting a user-identification reminder, check your junk/spam email folders for a response. The email may have been filtered out by your email program.
- **If you receive a “Registration Error, Unauthorized Access” warning when you hit the SEND button while registering, ensure that you are not using a computer on a shared network. Please try to register on a non-networked computer.**
- **If the suggestions above don't resolve the issue, sign out of the filing system (if logged in), close all programs and shut down your computer.**  
Wait a minute, restart your computer and try again. This step is required before calling the Customer Account Services line (877-829-5500) for technical help.

**If you have any questions regarding the filing of the 990-N, please contact one of the following PSEA staff in Administrative Services:**

**Maria Weik at 1-800-944-7732, Extension 7058 or e-mail [mweik@psea.org](mailto:mweik@psea.org)**

**Joan Cromer at 1-800-944-7732, Extension 7017 or email [jcromer@psea.org](mailto:jcromer@psea.org)**