

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

Revised June 2023

***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, you need to gather information to ease the process. The first list shows the information needed as suggested by the IRS. Following the IRS list is PSEA's 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)

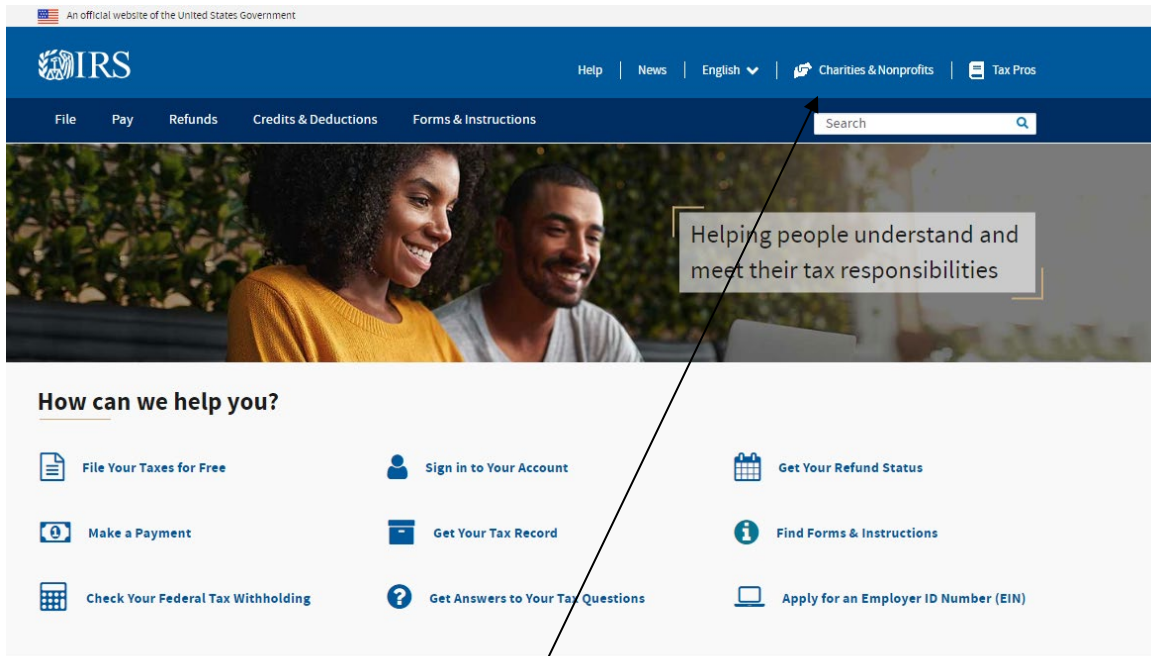
For more information about these items, see [Form 990-N: Information Reported](#).

**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. **DO NOT USE SCHOOL DISTRICT ADDRESS**)
- 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](https://www.irs.gov)

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

# 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

## Charities and Nonprofits

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Kreyòl Ayisyen

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

Governmental Liaisons

Federal State Local Governments

Indian Tribal Governments

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

### 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

[Reinstate Tax-Exempt Status](#)  
What to do if your tax-exempt status is revoked

[Lifecycle of an EO](#)  
Information about five stages in an exempt organization's lifecycle

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

# 990-N Filing Instructions

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**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**

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](#)

**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: **Submitting Form 990-N (e-Postcard)** 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 is the IRS logo and navigation links: Help, News, English, Charities & Nonprofits, and Tax Pros. Below this is a search bar and a navigation menu with links: File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The breadcrumb trail reads: 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 is a sidebar menu with categories: Individuals, Businesses and Self-Employed, Charities and Nonprofits (highlighted), International Taxpayers, Governmental Liaisons, and Federal State Local Governments. Under "Charities and Nonprofits" are links: 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 states that in general, exempt organizations have an annual reporting requirement, though there are exceptions. Most small tax-exempt organizations can satisfy requirements by submitting Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ. Form 990-N is submitted electronically, and 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. A bulleted list follows: 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 tax 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. On the right is a section titled "Charities & Non-Profits Topics" with links: A-Z Index, Educational Resources and Guidance, Publications, Audit Process, Contact IRS Exempt Organizations, and About Us.

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

Governmental Liaisons

Federal State Local Governments

### 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) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ. 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 tax 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

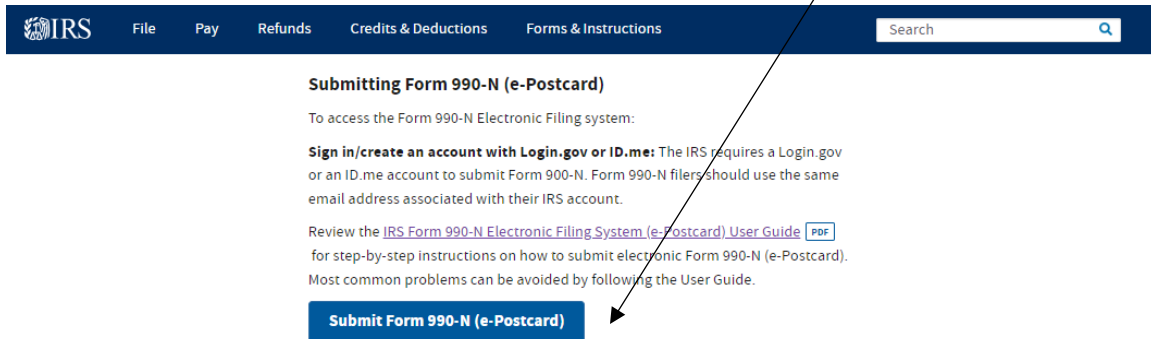
### Charities & Non-Profits Topics

- [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. Filing the annual 990-N is much simpler than to risk being revoked.

## 990-N Filing Instructions

This is the lower part of the previous page shown. Scroll down about half-way down. Under the section **Submitting Form 990-N (e-Postcard)**, click the blue box, **Submit Form 990-N (e-Postcard)**.



**Submitting Form 990-N (e-Postcard)**

To access the Form 990-N Electronic Filing system:


**Sign in/create an account with Login.gov or ID.me:** The IRS requires a Login.gov or an ID.me account to submit Form 990-N. Form 990-N filers should use the same email address associated with their IRS account.

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

**Submit Form 990-N (e-Postcard)**

## 990-N Filing Instructions

An official website of the United States Government [Here's how you know](#) ✓

 IRS


### Sign In or Create a New Account

IRS now offers sign-in options with Login.gov and ID.me. Both offer access to IRS online services with a secure account that protects your privacy.

Login.gov is an account created, maintained, and secured by the U.S. government. ID.me is an account created, maintained, and secured by a technology provider. Currently, Login.gov can only be used to access IRS Form 990-N (e-Postcard) and Qualified Intermediary Application and Account Management System (QAAMS).

If you don't have a Login.gov or ID.me account, you must create a new account.


**Sign in with an existing account**

Sign in with  **LOGIN.GOV**

Sign in with **ID.me**

OR

**Create a new account**

Create an account  **LOGIN.GOV**

**ID.me** Create an account

#### Frequently Asked Questions

+ What are Login.gov and ID.me?

If you already have a LOGIN.GOV or ID.me account, **proceed to STEP 2-Filing the 990-N.**

**New Users: STEP 1-Create an account with LOGIN.GOV.** If you do not have a multi-factor login account with LOGIN.GOV or ID.me, you must create one.

IRS initially had one option of **ID.me**. The IRS now offers an additional sign-in option with **Login.gov**. Both offer access to IRS online services with a secure account that protects your privacy.

Login.gov is an account created, maintained, and secured by the U.S. government.

ID.me is an account created, maintained, and secured by a technology provider.

With a Login.gov or ID.me account, you can access other government partners who also use these sign-in options. It is your choice, which provider you use.

If you already have an ID.me login, you may continue to use that option.


If you do not have a login, PSEA recommends using LOGIN.Gov since it is maintained by the U.S. government and the sign-in process is streamlined for 990-N filers.




# 990-N Filing Instructions

## PROFILE SET UP FOR FIRST TIME USERS

### Create an account using LOGIN.GOV:

 An official website of the United States Government [Here's how you know](#) ✓

 IRS


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Login.gov is an account created, maintained, and secured by the U.S. government. ID.me is an account created, maintained, and secured by a technology provider. Currently, Login.gov can only be used to access IRS Form 990-N (e-Postcard) and Qualified Intermediary Application and Account Management System (QAAMS).

If you don't have a Login.gov or ID.me account, you must create a new account.


**Sign in with an existing account**


Sign in with  **LOGIN.GOV**

Sign in with  **ID.me**


OR

**Create a new account**

Create an account  **LOGIN.GOV**

 **ID.me** Create an account

**Frequently Asked Questions**

 What are Login.gov and ID.me?

Choose **Create an account LOGIN.GOV.**

## 990-N Filing Instructions



**IRS** is using Login.gov to allow you to sign in to your account safely and securely.

**i** This is a U.S. government service. You consent to the monitoring, recording, and reviewing of your activity using this service. [Learn more about our privacy policies.](#)

Email address

Password

☐ Show password



**Sign in**

First time using Login.gov?

**Create an account**

Choose **Create an account**

## 990-N Filing Instructions

**i** This is a U.S. government service. You consent to the monitoring, recording, and reviewing of your activity using this service. [Learn more about our privacy policies.](#)

### Create your account

Enter your email address

**wtreasurer@abclocal.org**

Select your email language preference

Login.gov allows you to receive your email communication in English, Spanish or French.

☒ English (default)

☐ Español

☐ Français

☒ I read and accept the Login.gov [Rules of Use](#)

**Submit**

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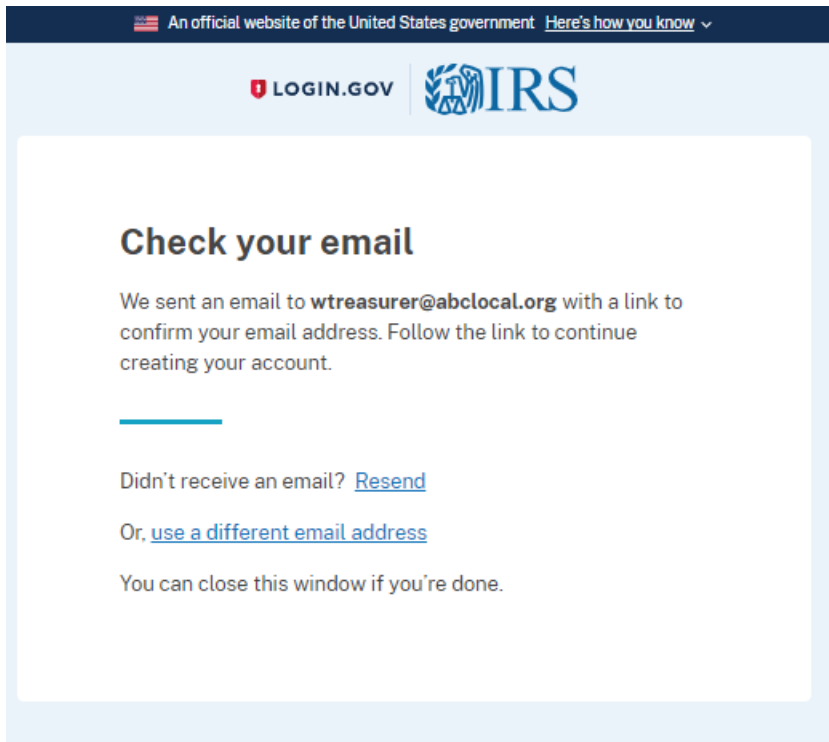
[Cancel](#)

[Security Practices and Privacy Act Statement](#)

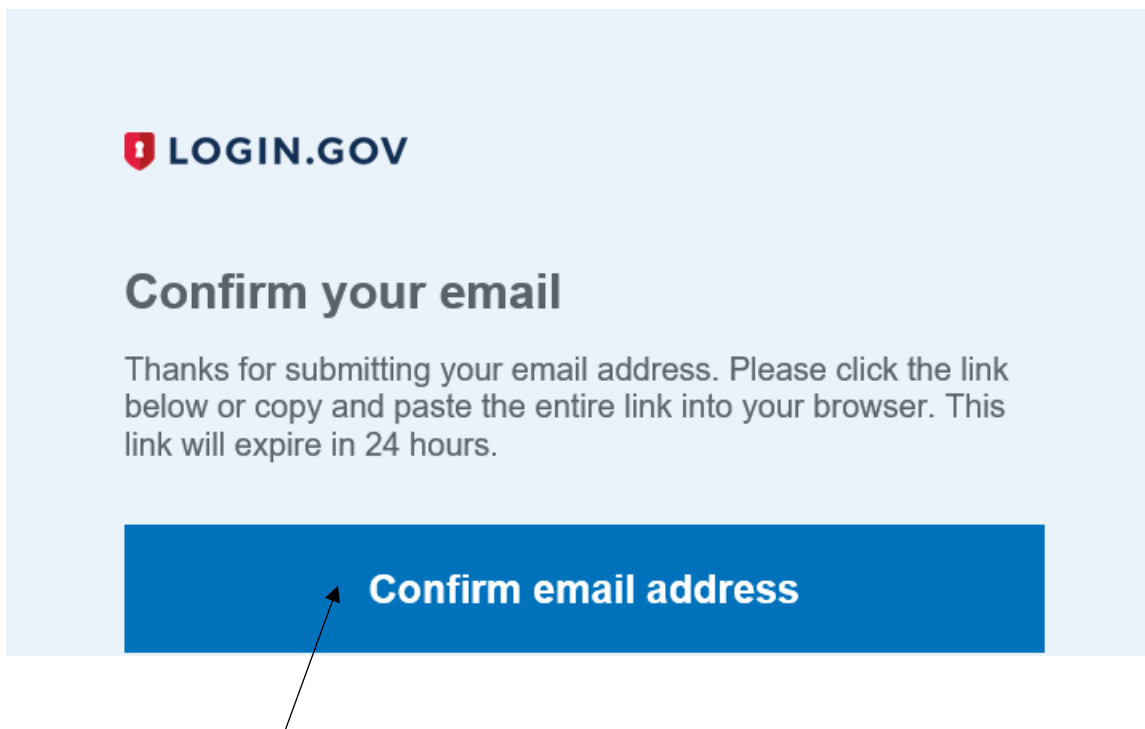
[Privacy Act Statement](#)

Enter your email address, choose your language and after reading and acceptance of rules of use, check the box and click Submit.

## 990-N Filing Instructions



Check your email account to confirm your set up. Your confirmation email should resemble this:



Click **Confirm email address**

## 990-N Filing Instructions

LOGIN.GOV | IRS

✓ You have confirmed your email address

### Create a strong password

Your password must be **12 characters** or longer. Don't use common phrases or repeated characters, like abc or 111.

**Password**

**Confirm password**

☐ Show password

**Continue**

[Password safety tips](#) +



[← Cancel account creation](#)



Once you click the Confirm button in your email, the screen will change to this. It will say “You have confirmed your email address.”

After you have verified the LOGIN.GOV set up using your email, you will need to set up a password. It must be 12 characters or longer.

After you enter your password, click **Continue**. Be sure to make a note of your password just created.


## 990-N Filing Instructions


 An official website of the United States government [Here's how you know](#) 


 


### Authentication method setup


Add another layer of security by selecting a multi-factor authentication method. We recommend you select at least (2) two different options in case you lose one of your methods.

☐  **Security key**  
A physical device, often shaped like a USB drive, that you plug in to your device.

☐  **Government employee ID**  
PIV/CAC cards for government and military employees. Desktop only.

☐  **Authentication application**  
Download or use an authentication app of your choice to generate secure codes.



☐  **Text or voice message**  
Receive a secure code by (SMS) text or phone call.

☐  **Backup codes**  
A list of 10 codes you can print or save to your device. When you use the last code, we will generate a new list. Keep in mind backup codes are easy to lose.

**Continue**

You will be asked to set up an authentication method. They suggest having two in case you lose access to one as in the example of changing a phone number.


## 990-N Filing Instructions



### Get your one-time code

We'll send you a one-time code each time you sign in.

**Phone number**



**How you'll get your code**

☒ Text message (SMS)

☐ Phone call

You can change this anytime. If you use a landline number, select "Phone call."

**Send code**

Message and data rates may apply. Do not use web-based (VOIP) phone services or premium rate (toll) phone numbers.

[Mobile terms of service](#)

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[◀ Choose another option](#)

This sample is using a cell phone text message.

After you choose your method, you will receive a code using that method. This will give you a new code every time you log in.

## 990-N Filing Instructions

An official website of the United States government [Here's how you know](#) ▾

LOGIN.GOV IRS

### Enter your one-time code

We sent a text (SMS) with a one-time code to +  
. This code will expire in 10 minutes.

**One-time code**  
Example: 123456

☒ Remember this browser

**Submit**

[↻ Send another code](#)

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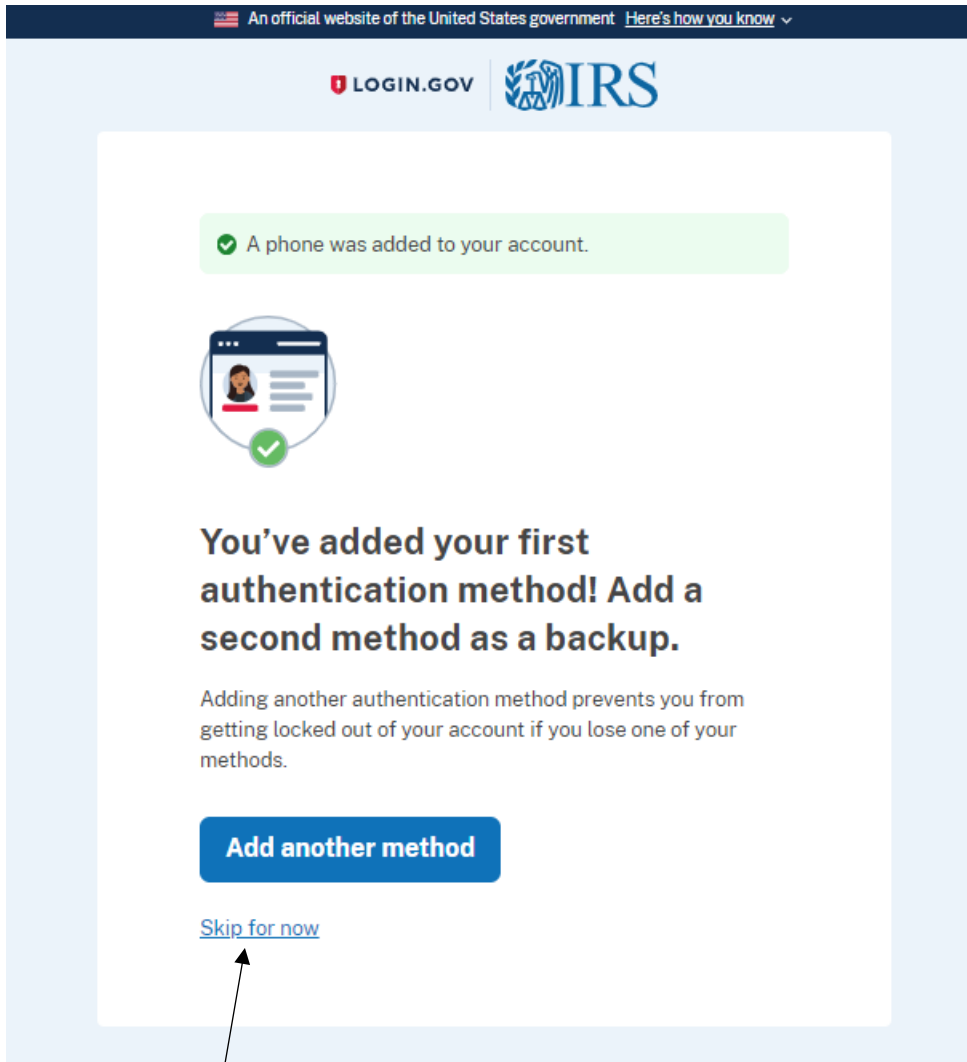
**Having trouble? Here's what you can do:**

<a href="#">Use another phone number</a>	>
<a href="#">I didn't receive my one-time code</a>	>
<a href="#">Learn more about authentication options</a>	>
<a href="#">Choose another option</a>	

Enter your **code** received on your authentication method.



## 990-N Filing Instructions






You will receive a confirmation of your first authentication method. You may wish to add a 2<sup>nd</sup> method, but it is not required.

Click **Skip for now** to continue with filing.

# 990-N Filing Instructions

An official website of the United States government [Here's how you know](#) ▾

**LOGIN.GOV** Welcome wtreas2023@yahoo.com | [Sign out](#)

   Access your government benefits and services from your Login.gov account. [Learn more about Login.gov](#)

**Your Account**

- Add email address
- Edit password
- Delete account

**Your authentication methods**

- Add phone number
- Add authentication apps
- Add security key
- Add federal employee ID
- Get backup codes

**Your connected accounts**

**History**

- Forget all browsers

**Customer support**

[Continue to IRS](#)

**Your account**

**Email preferences**

**Email addresses**

wtreas2023@yahoo.com

[+ Add new email](#)

**Language**

English [Edit](#)

**Password**

\*\*\*\*\* [Edit](#)

**Phone numbers**

[Manage](#)

[+ Add phone](#)

This will show your **LOGIN.GOV** account. If you wish, you may add a second authentication method later. Our steps continue without setting up a second authentication method. A second authentication method can be added later.

Click **Continue to IRS**

## 990-N Filing Instructions

### STEP 2– Filing the 990-N



#### 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: 1.2.0

Version Build Date: 2023-02-02 23:32

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

**First time users:** After you have your IRS.gov online filing account, if you are a first-time user, you must click on **Manage E-Postcard Profile** to add your local's EIN.

**Returning users** that have their local's EIN already in their account **click on Manage Form 990-N Submissions** and proceed to **STEP 3**.

## 990-N Filing Instructions

IRS

e-Postcard Profile [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile    Select EIN    Organization Details    Contact Information    Confirmation

Please select Exempt Organization or Preparer

User Type  
Exempt Organization

< PREVIOUS CONTINUE >

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

New users must add the EIN for their local. Select **Exempt Organization** and click **Continue**.

## 990-N Filing Instructions



### 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**.

# 990-N Filing Instructions



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

 An error has occurred. See below for more information. If the problem continues, please contact the IRS at 877-829-5500.

Error Code	Error Category	Description
3000	General Error	The system had a general error, please try again later.

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

**STEP 3:** New and returning users may experience this 3000 error code.

## 990-N Filing Instructions



e-Postcard Profile [Home](#) | [Security Profile](#) | [Logout](#)

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

You are logged in as:  | [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](#)

If you receive a 3000 error code, go back to the e-postcard profile screen. Most likely you have no choice selected for user type. This is a glitch in the IRS system.

Click on **Edit user type**.

## 990-N Filing Instructions

IRS

e-Postcard Profile [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile Select EIN Organization Details Contact Information Confirmation

Please select Exempt Organization or Preparer

User Type  
Exempt Organization ▼

< PREVIOUS CONTINUE >

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

Select **Exempt Organization** on the drop down and click Continue.



# 990-N Filing Instructions



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 **prior year** 990-N filings. Click on **Create New Filing**.

## 990-N Filing Instructions



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** >

Your local should be the only one listed. Click **Continue**

# 990-N Filing Instructions



## 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, 2023

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

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

**Principal Officer:**

Type of Name\*

Person Name\*

Country\*

Number and Street (or PO Box)\*

City or Town\*

State\*

Zip Code\*

**Do not use punctuation in names and addresses**

**PREVIOUS   CANCEL FILING   SAVE FILING   SUBMIT FILING**

- a. Enter the **Treasurer's Address** or local association's P.O. Box in the Organization's address. **DO NOT USE SCHOOL DISTRICT ADDRESS.** The IRS has incorrectly recorded tax liabilities for the school district to local association accounts because of using the school district address.

## 990-N Filing Instructions

- 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



### 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: 2022
- Tax Year Start Date: 09-01-2022
- Tax Year End Date: 08-31-2023
- Submission ID: 12345678901234567890
- Filing Status Date: 01-12-2024
- 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 shown on the next page.

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

## 990-N Filing Instructions

Form 990-N		<b>Electronic Notice (e-Postcard)</b>		OMB No. 1545-2085
Department of the Treasury Internal Revenue Service		for Tax-Exempt Organization not Required to File Form 990 or 990-EZ		
		2022		
		<b>Open to Public Inspection</b>		
A For the 2020 Calendar year, or tax year beginning 2022-09-01 and ending 2023-08-31				
B Check if available <input type="checkbox"/> Terminated for Business <input checked="" type="checkbox"/> 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		
<p><b>Privacy Act and Paperwork Reduction Act Notice:</b> 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.</p> <p>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.</p> <p>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.</p> <p><b>Note:</b> 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.</p>				

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

### 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: 2022
- Tax Year Start Date: 09-01-2022
- Tax Year End Date: 08-31-2023
- Submission ID: 12345678901234567890
- Filing Status Date: 01-12-2024
- 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](#)

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	2022	08-31-2023	01-12-2024	PENDING	12345678901234567890	"Get Updated Status" action available 7 minutes following submission

«« Prev Page 1 Next »»

[CREATE NEW FILING](#)

## 990-N Filing Instructions



### 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	2022	08-31-2023	01-12-2024	ACCEPTED	<a href="#">12345678901234567890</a>	

« « « 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

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 [finaudit@psea.org](mailto:finaudit@psea.org).

The screenshot shows the 'Confirmation' screen of the PSEA Financial Management system. At the top right 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 states: 'Your Form 990-N(e-Postcard) has been submitted to the IRS'. Below this is a list of submission details: Organization Name: ABC LOCAL ASSOCIATION, EIN: 23-1234567, Tax Year: 2022, Tax Year Start Date: 09-01-2022, Tax Year End Date: 08-31-2023, Submission ID: 12345678901234567890, Filing Status Date: 01-12-2024, and Filing Status: ACCEPTED. A red arrow points from the text in the first paragraph to the 'Filing Status: ACCEPTED' line. At the bottom, there is a red 'Note' about printing the filing and a blue button labeled 'MANAGE FORM 990-N SUBMISSIONS' with a back arrow.

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: 2022
- Tax Year Start Date: 09-01-2022
- Tax Year End Date: 08-31-2023
- Submission ID: 12345678901234567890
- Filing Status Date: 01-12-2024
- Filing Status: ACCEPTED

**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

**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.

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


## 990-N Filing Instructions

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 your local and you can see all the recent annual filings.

The screenshot shows the IRS website's "Charities and Nonprofits" section. At the top, the IRS logo and navigation links (Help, News, English, Charities & Nonprofits, Tax Pros) are visible. Below the header, the "Charities and Nonprofits" title is prominently displayed. A left sidebar lists various categories, with "Charities and Nonprofits" selected. The main content area features three primary action boxes: "Tax-Exempt Organization Search (TEOS)", "Annual Filing & Forms", and "Employer Identification Number (EIN)". The "TEOS" box includes a description and a blue "Search Organizations" button, which is highlighted by an arrow from the instructional text. Below these boxes is a "Tax Exemption" section with links for applying for or reinstating status and information about the organization's lifecycle. Another arrow points from the instructional text to the "Tax-Exempt Organization Search (TEOS)" title.

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](#) | [Charities & Nonprofits](#) | [Tax Pros](#)

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 2022 Form 990-N (e-postcard)

Tax Period:  
2022 (9/1/2022-8/31/2023)

EIN:  
23-1234567

Legal Name (Doing Business as):  
ABC LOCAL ASSOCIATION

Mailing Address:  
123 MAIN STREET  
ANYTOWN PA 17111

Principal Officer's Name and Address:  
JOHN SMITH  
123 MAIN STREET  
ANYTOWN PA 17111  
UNITED STATES

Gross receipts not greater than:  
\$50,000

Organization has terminated:  
No

Website URL:

> 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)**