

IRS Issues e-Postcard Regs

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The IRS issued final regulations (TD 9454 adding new Treas. Reg. § 1.6033-6) Wednesday describing how and when small tax-exempt organizations may file Form 990-N ("e-Postcard"). The e-Postcard is how certain organizations must electronically submit basic information required annually by IRC § 6033(i)(1), as amended by the Pension Protection Act of 2006. Small tax-exempt organizations that file the e-Postcard are generally those with gross annual receipts that are not normally more than \$25,000 and that are not required to file Form 990 or 990-EZ or other tax-exempt organization information return. Some organizations, such as churches, are exempt from any reporting requirement.

Required e-Postcard information includes the organization's legal name and any name under which it operates or does business, its mailing address and any Web site address, its taxpayer identification number, the name and address of a principal officer and evidence of the continuing basis for its exemption from information return filing requirements. Such evidence can consist of a statement confirming that its annual gross receipts are normally \$25,000 or less (see IRS news releases IR 2007-129 and IR 2008-25).

The date for filing an e-Postcard is the same as for Form 990 or 990-EZ: on or before the 15th day of the fifth calendar month following the close of the organization's accounting period. An organization may file by paper only with Form 990 or 990-EZ; however, it must fill out the form completely rather than with just the e-Postcard information.

Instructions for filing an e-Postcard can be found at www.irs.gov/charities/article/0,,id=169250,00.html.