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Exempt Organizations Annual Reporting Requirements - Annual Electronic Notice (Form 990-N) for Small Organizations: Who Must File

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Who must file Form 990-N (*e-Postcard*)?

Under the Pension Protection Act of 2006, most small tax-exempt organizations whose [gross receipts](#) are [normally \\$50,000 or less](#) must file Form 990-N, *Electronic Notice (e-Postcard)* for *Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. Before this law was enacted, these small organizations were not required to file annually with the IRS. The first filings were due in 2008 for [tax years](#) ending on or after December 31, 2007.

Additional information:

- [Exceptions to filing requirement](#)
- [Organizations not eligible to file Form 990-N](#)
- [Which Forms Do Exempt Organizations File? - The Form 990 Series \(Filing Phase-In\)](#)

IRS Resources

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