

199N California e-Postcard

This new requirement applies to account periods beginning on or after January 1, 2010.

Tax-exempt organizations that normally have annual gross receipts of \$25,000 or less must electronically submit information annually. For more information, see 199N filing requirements.

To submit an e-Postcard, you need:

- Your Entity ID number or California Corporation number.
- Basic information about your organization.
- A compatible browser and operating system.

For security purposes, you have 20 minutes to complete each page. After 20 minutes your session ends and you must start over.

We provide a confirmation number as proof you successfully filed your e-Postcard. Print the confirmation page for your records.

We recommend you log out and close your browser when you are done to ensure the highest level of security.

For more info, go to:

http://www.ftb.ca.gov/businesses/bus_structures/Filing_Requirements_Form_199N.shtml#Information_you_will_need

Federal -

Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less (\$25,000 for tax years ending after December 31, 2007 and before December 31, 2010) are required to electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead.

If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but an organization that fails

to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

Due Date of the *e-Postcard*

The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year. For 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 legal holiday, the due date is the next business day. **You cannot file the *e-Postcard* until after your tax year ends.**

For more info, go to:

<http://www.irs.gov/charities/article/0,,id=169250,00.html>