



CLIENT ADVISORY

February 2008

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E-Postcard Filing for Small Tax Exempt Organizations

The Internal Revenue Service has initiated an electronic filing system for tax exempt organizations that normally have annual gross receipts of \$25,000 or less. According to the Pension Protection Act of 2006, these organizations are required to file an electronic Form 990-N, Electronic Notice for Tax-Exempt Organizations not Required to File Form 990- or 990-EZ, for tax years beginning 2007. The Notice requires the tax exempt organization to provide the following: the organization's federal employer identification number, its tax year, its legal name and mailing address, any other names used, an internet address if one exists, the name and address of a principal office and a statement that the organization's annual gross receipts are normally \$25,000 or less. The due date for filing the Form 990-N is the 15th day of the fifth month following the close of the tax year. A tax exempt organization will lose its tax exempt status if it does not file its Form 990-N for three consecutive years.

For more information please contact Popovits & Robinson at 708/479-3230.

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