



Annual Electronic Notice (Form 990-N) for Small Organizations FAQs: What to Report

What information do I need to provide on Form 990-N?

Form 990-N is easy to complete. All you need is the following information:

- **Organization's legal name**

An organization's legal name is the organization's name as it appears in the articles of incorporation or similar organizing document, as most recently amended and (when required by state law) filed with the appropriate state authority. If you have changed your organization's legal name, you must inform the IRS of the new name and provide certain supporting documentation before filing your *e-Postcard*. You should report the change of name as far in advance of your filing deadline as possible. If you haven't received an affirmation letter reflecting your name change by the time your return is due, you will have to file a paper return (Form 990 or 990-EZ) for the year in which you changed your name and report the change of name on the paper return.

- **Any other names your organization uses**

If the organization is known by or uses other names to refer to the organization as a whole (and not to its programs and activities), commonly referred to as Doing-Business-As (DBA) names, they should be listed

- **Organization's mailing address**

The mailing address is the current mailing address used by the organization. If the organization's mailing address has changed since it filed its previous return (Form 990 or 990-EZ) or *e-Postcard* simply enter the new mailing address.

- **Organization's website address** (if you have one).

- **Organization's employer identification number (EIN)**

Every tax-exempt organization must have an EIN, sometimes referred to as a Taxpayer Identification Number (TIN), even if it does not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. Your organization would have acquired an EIN by filing a

Charities & Non-Profits Topics

- A-Z Index
- Educational Resources and Guidance
- Publications
- Audit Process
- Contact Us
- About Us

Form SS-4 prior to requesting tax-exemption. The EIN is a 9-digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567). If you do not know your EIN, you may be able to find it on the organization's bank statement, application for Federal tax-exempt status, or prior year return. Please note that the EIN is not your *tax-exempt number*. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes. If you do not have an EIN, see the Instructions for Form SS-4 for different ways to apply for an EIN. DO NOT use the EIN of a parent or other organization.

- **Name and address of a principal officer** of your organization

Usually president, vice president, secretary, or treasurer – often specified in the organization's by-laws.

- **Organization's annual tax year**

Like any taxpayer, exempt organizations must keep books and reports and file returns based on an annual accounting period called a tax year. A tax year is usually 12 consecutive months that can be either calendar year or fiscal year and is often specified in the organization's by-laws.

- **Answers** to the following questions:

Are your gross receipts still normally \$50,000 or less?

Has your organization terminated or gone out of business?

Why do I need to provide this information?

The Pension Protection Act of 2006 added an annual filing requirement for small tax-exempt organizations to ensure that the IRS and potential donors have current information about your organization.

Additional information

- Form 990-N FAQs
- Annual Electronic Filing Requirement for Small Exempt Organizations

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