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Have a small organization that files Form 990-N? You need to read this!

Beginning this month (August 2022), the Internal Revenue Service (the “IRS”) will require individuals filing the Form 990-N, Electronic Notice for Tax-Exempt Organizations (the “e-Postcard”), on behalf of eligible entities, to either have an active IRS username (most commonly used by tax professionals) or register for an account with ID.me, an identity authentication platform.

Registering with ID.me takes several minutes and some personal information, and provides an individual with the required login information to access the filing portal for e-Postcards. (CAUTION: Because registration relies on the registrant’s personal information, it also provides the registrant, and any others that may be given access to that account, with access to the registrant’s personal tax information. Moral: DO NOT SHARE these credentials with anyone!)

The IRS has provided information on the e-Postcard and this updated authentication platform on its web page entitled, “[Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N \(e-Postcard\)](#).” This webpage includes additional information on, and links to register for, the authentication platform, as well as guidance and instructional videos about filing the e-Postcard.

As a reminder, in general, tax-exempt organizations are required to file annual returns with the IRS, although there are exceptions. If an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

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Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

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