



New Annual Electronic Filing Requirement for Small Tax-Exempt Organizations

Employment, Labor & Benefits Practice Group

Foster Swift Employment, Labor & Benefits Quarterly

April 2008

PRACTICE AREAS

Employee Benefits

The Pension Protection Act of 2006 imposes a new filing requirement on certain small tax-exempt organizations (i.e., those with annual gross receipts normally totaling \$25,000 or less). Under the new requirement, most small tax-exempt organizations (including small VEBA's) that are otherwise excepted from the annual IRS Form 990 series filing requirements must electronically file IRS Form 990-N (the "e-Postcard") for tax years beginning in 2007. The e-postcard must be filed on or before the 15th day of the 5th month following the close of the organization's tax year (or May 15 for calendar year entities). Churches (including integrated auxiliaries and church conventions or associations) and organizations that are included in a group return are excepted from the new filing requirement.