

Statement of IRS Commissioner Doug Shulman

on the Filing Deadline for Small Charities

Now that the May 17 filing deadline has passed, it appears that many small tax-exempt organizations have not filed the required information return in time. These organizations are vital to communities across the United States, and I understand their concerns about possibly losing their tax-exempt status.

The IRS has conducted an unprecedented outreach effort in the tax-exempt sector on the 2006 law's new filing requirements, but many of these smaller organizations are just now learning of the May 17 deadline. I want to reassure these small organizations that the IRS will do what it can to help them avoid losing their tax-exempt status.

The IRS will be providing additional guidance in the near future on how it will help these organizations maintain their important tax-exempt status — even if they missed the May 17 deadline. The guidance will offer relief to these small organizations and provide them with the opportunity to keep their critical tax-exempt status intact.

So I urge these organizations to go ahead and file — even though the May 17 deadline has passed.

Filing a tax return for the small organizations is easier than you'd think. It just takes a few minutes to fill out the electronic notice Form 990-N (e-Postcard). This is available for small tax-exempt organizations with annual receipts of \$25,000 or less.

Related Information:

For access to the e-Postcard and further details, see [Annual Electronic Filing Requirement for Small Exempt Organizations, Form 990-N \(e-Postcard\)](#).