

File a 990N for Prior Years Instructions

Refer to the below link for the approved e-file service providers:

<https://www.irs.gov/e-file-providers/tax-year-2024-exempt-organizations-modernized-e-file-mef-providers-form-990-n>

Can an organization file Form 990-N for a prior year?

You can file Form 990-N for a prior year through one of our [approved e-file service providers](#). However, you cannot file Form 990-N (e-Postcard) for a prior year through the link on our site to the filing system. For example, if the organization's tax year ended on December 31, 2014, and you attempt to file your 2014 e-Postcard after the close of your 2015 tax year (December 31, 2015), the filing system only will allow you to file for 2015. While there is no penalty for late filing an e-Postcard, your tax-exempt status will be automatically revoked if you don't file for three consecutive years. **Note:** The requirement to file Form 990-N is an annual requirement.