

Beginning August 2022, smaller charities that are eligible and choose to file Form 990-N, Electronic Notice for Tax-Exempt Organizations (e-Postcard), must sign into the IRS modernized authentication platform using either their active IRS username or create an account with ID.me, the current IRS credential service provider.

When accessing the [Form 990-N submission page](#), Form 990-N filers have three options:

1. **Sign in with their active IRS username:** Users with an active IRS username have the option to access the Form 990-N submission page using their existing IRS credentials or they can choose to create a new account with ID.me.
2. **Sign in with their existing ID.me account:** Users that have an ID.me account to access other IRS online services or from a state or federal agency can sign in using their existing ID.me account.
3. **Create a new ID.me account:** Users that don't have an active IRS username credential must register and sign in with ID.me.

ID.me account creation requires an email address and multifactor authentication. Form 990-N filers who have an existing IRS username and register for an ID.me account must use the same email address.

For Form 990-N filing instructions, see [Publication 5248, Form 990-N Electronic Filing System User Guide \(PDF\)](#).

The filing process has not changed for organizations that file [Form 990](#), Return of Organization Exempt from Income Tax, or [Form 990-EZ](#), Short Form Return of Organization Exempt From Income Tax.

Free Online Training for Small to Mid-Sized Section 501(c)(3) Charities

The IRS provides interactive online training to help officers, board members and volunteers maintain your organization's Section 501(c)(3) tax-exempt status - including a course on filing Form 990-series annual returns. The [Virtual Small to Mid-Sized Tax-Exempt Workshop](#) at [StayExempt.irs.gov](https://stayexempt.irs.gov) is an important resource for all charities, old and new.