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IRS POSTPONES DEADLINES FOR FORM 990, OTHER TAX-EXEMPT FORMS

Note: We are periodically updating all of our public coronavirus materials as new information becomes available. For updated versions and memos on new topics, please visit <https://tristerross.com/update/>.

On Thursday, April 9, the Internal Revenue Service (“IRS”) postponed the filing deadline for all IRS **Form 990-series** information returns and several other forms for 501(c) tax-exempt organizations that had been due between April 1 and July 14; **the new deadline is July 15**. This is an *automatic* extension; no request or notice to the IRS is necessary. So, for example, a 501(c) organization whose fiscal year ended on December 31, 2019, now has an extension from May 15 to July 15 to file its 990-series return.

Tax-exempt groups remain eligible for an **additional extension** on filing most 990-series returns, simply by filing **IRS Form 8868** by the new July 15 deadline. This extension will reset only to the *usual* extension date; for example, a 501(c) organization whose fiscal year ended on December 31 and files Form 8868 would have until **November 16** (November 15 is a Sunday) to file its 990-series return, just as if the original Form 8868 deadline remained May 15.

For 501(c) groups the most relevant filings subject to the new July 15 deadline are Forms **990** (larger groups), **990-EZ** (mid-sized groups), **990-N** (small groups), **990-PF** (private foundations); and **990-T** (unrelated business income), all ordinarily due on May 15 for organizations whose fiscal year ends December 31; and, Forms **990-W** (estimated tax on unrelated business income) and **1120-POL** (tax payments on political spending), both ordinarily due on April 15. The deadline for any of these forms may be further extended to November 16 by filing Form 8868, *except* for Forms 990-N, 990-W and 1120-POL. And, any Forms 1120-POL, 990-T or other 990 series *taxes* must be paid by July 15.

For certain nonfederal 527 groups the most relevant filings subject to the new July 15 deadline are Forms **990** (larger groups), **990-EZ** (mid-sized groups), and **1120-POL** (tax payments on net investment income), as well as **8872** (receipts and expenditures), which is due either monthly (on the 20th) or quarterly (next, April 15), as they prefer. But no further Form 8872 extension past July 15 is available.