

# Tax Filing Extensions Affecting Tax-Exempt Organizations

April 13, 2020

On April 9, 2020, the Internal Revenue Service (IRS) announced tax filing extensions for additional businesses, individuals, and other organizations (including tax-exempt organizations) as part of its effort to relieve the filing burden of taxpayers during the global coronavirus (COVID-19) pandemic. Previously, the IRS had extended the deadline for filing and paying individual and business income taxes (including Form 990-T and Form 1120-POL for tax-exempt organizations that have taxes due on unrelated business income or political activities, respectively) – to July 15, 2020. In Notice 2020-23, the IRS has now postponed the filing due dates until July 15, 2020, for other tax returns which previously had a due date between April 1, 2020, and July 15, 2020. Included in this latest deadline extension are the Form 990 series for tax-exempt organizations (Form 990, 990-PF, etc.). Thus, for a calendar year tax-exempt organization, its annual information return – which normally would have been due on May 15, 2020 – instead will be due on July 15, 2020. As stated in the notice, an organization can obtain an additional extension by filing the requisite form (e.g., Form 8868 for the 990 return) by July 15, 2020, but “the extension date may not go beyond the original statutory or regulatory extension date” – i. e., to November 16, 2020 for the Form 990 for calendar year organizations.

Wiley advises tax-exempt organizations on all aspects of the nonprofit laws – please contact Thomas W. Antonucci, or your primary Wiley attorney, should you have any questions regarding your organization’s Form 990 filing obligations.

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## Practice Areas

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