

## IRS Extends the Deadline for Exempt Organizations to File Federal Tax Returns

April 10, 2020

On April 9, 2020 the Department of Treasury and the Internal Revenue Service issued Notice 2020-23 – Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic. The notice expands relief previously offered to taxpayers to make federal tax payments and file federal tax returns.<sup>1</sup>

The notice automatically extends the deadlines for exempt organizations and disqualified persons with a federal tax payment obligation or a federal tax return filing obligation, which was due (originally or by a valid extension) on or after April 1, 2020 and before July 15, 2020 until July 15, 2020.

The extension applies to the following:

- Form 990,
- Form 990-EZ,
- Form 990-PF,
- Form 990-T,
- Form 990-W,
- Form 1120-POL, and
- Form 4720.

For organizations filing Form 1023 and Form 1024, the notice also extends the 27-month period to obtain recognition of exemption from the organization's formation date.<sup>2</sup>

The extension is automatic and exempt organizations and disqualified persons do not need to file any extension forms or send letters or other documents to receive this relief. However, any exempt organization or disqualified person who needs additional time to file beyond July 15, 2020 may choose to file the appropriate extension form by July 15, 2020 to obtain an extension to file their return. Additional extension dates may not go beyond the original statutory or regulatory extension date.

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<sup>1</sup> Relief offered last month under Notice 2020-18 only applied to a Form 990-T that was due to be filed on April 15, 2020.

<sup>2</sup> The extensions for Form 990, Form 990-EZ and the 27-month period for Form 1023 and Form 1024 are not explicitly listed in Notice 2020-23, but incorporated by reference as a "time-sensitive action" listed in to Rev. Proc. 2018-58.

For more information on this Alert or other CARES Act provisions, please contact a member of [Caplin & Drysdale's Exempt Organizations](#) team.

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