

JANUARY 5, 2012

Extension of 990 Filing Deadline for Certain Exempt Organizations

Most exempt organizations whose tax years end on August 31 or September 30, and which would ordinarily have January or February filing deadlines for **Forms 990, 990-EZ, 990-PF, and 1120-POL**, have received an unexpected reprieve from the IRS. Due to system maintenance, these organizations will have until **March 30, 2012**, to complete their filings electronically, or by paper. The IRS will still accept paper filings during this period, including from those organizations normally required to file electronically. The only organizations that are not eligible for this extended deadline are those which file **Form 990-N**, the “e-postcard.” Because the system will still operate for the 990-N, such organizations must still file electronically by the regular deadline.

Who is affected?

- › Organizations (other than those that file Form 990-N) with filing due dates of January 17, 2012, or February 15, 2012
- › Organizations that have already obtained an extended filing deadline that falls on either January 17, 2012, or February 15, 2012

If you're already on extension... Organizations that have already obtained one three-month extension of time to file, with a due date that falls between January 1 and February 29, 2012, will automatically be granted a second extension as long as they file a **Form 8868, *Application for Extension of Time to File an Exempt Organizations Return***, by March 30, 2012. Those organizations that have already been granted two three-month extensions will not be permitted to file a third application for extension of time. However, they will have until March 30, 2012, to file their returns. In order to avoid receiving a system-generated penalty notice for late filing, these organizations are encouraged to attach a brief Reasonable Cause Statement to their returns, referencing **Notice 2012-4**. (Appendix A to Notice 2012-4 provides a sample of a Reasonable Cause Statement, which may be copied verbatim for this purpose.)

For more information, visit

<http://www.irs.gov/newsroom/article/0,,id=251322,00.html> for a description of the Notice, and a link to the Notice itself.

RELATED CATEGORIES

- › IRS, FTB & Attorney General Controversies
- › Private Foundations
- › Public Charities

AUTHOR



A&C Alumni

ABOUT OUR BLOG

Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

EDITORS



Eric K. Gorovitz
Principal