

April 10, 2020

# IRS Extends Filing Deadlines and Other Due Dates for Tax-Exempt Organizations

In [Notice 2020-23](#), issued April 9, 2020 (the “Notice”), Treasury and the IRS have finally granted much-needed tax return filing and payment relief to tax-exempt organizations.

## Covered Filings/Payment Obligations

The Notice covers filing and payment obligations arising on or after April 1 and before July 15, 2020, whether due originally or pursuant to a valid extension.

The Notice clearly applies to the following federal tax returns and accompanying tax payment obligations reported therein:

- Form 990-T – Exempt Organization Business Income Tax Return (and proxy tax under Section 6033)
- Form 990-PF – Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
- Form 4720 – Return of Certain Excise Taxes under Chapters 41 and 42
- Form 990-W – Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

The Notice further extends relief to taxpayers performing a “time-sensitive action” previously set out in IRS guidance, including [Revenue Procedure 2018-58](#). Such “time-sensitive actions” include the following filings and actions:

- Form 990 – Return of Organization Exempt from Income Tax – and other Form 990 series returns (e.g., Form 990-EZ or Form 990-N)
- Form 1023 – Application for Recognition of Exemption under Section 501(c)(3) and Form 1023-EZ – Streamlined Application for Recognition of Exemption under Section 501(c)(3)
  - In order for an organization to be recognized as tax-exempt retroactively to the date of formation, an application must usually be submitted within 27 months from when the organization was formed
- Form 8976 – Notice of Intent to Operate Under Section 501(c)(4)
  - Must usually be filed within 60 days of formation
- Form 5768 – Election/Revocation of Election by an Eligible 501(c)(3) Organization to Make Expenditures to Influence Legislation (i.e., a “501(h) election”)
  - Must usually be filed before the end of the organization’s tax year to be effective for that year
- Community Health Needs Assessment (“CHNA”) and Implementation Strategy for tax-exempt hospitals under Section 501(r)
  - A tax-exempt hospital must ordinarily conduct a CHNA, which includes adopting a written CHNA report, at least once every three years, and must further adopt an implementation strategy specifying how it will meet the health needs identified in the CHNA report, by the original due date of its Form 990 for the year in which the CHNA was completed.

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- Group Returns
  - A central organization (the holder of the group exemption) is usually required to report information about subordinates covered by the group exemption to the IRS at least 90 days before the close of its accounting period

### Relief Provided

For any federal tax return or tax payment obligation covered by the Notice that ordinarily would be due on or after April 1 and before July 15, 2020 (whether originally or pursuant to a valid extension), the due date is automatically extended to July 15, 2020. There is no need to file a request for extension to benefit from this relief.

For any time-sensitive action covered by the Notice that ordinarily would be due on or after April 1 and before July 15, 2020 (whether originally or pursuant to a valid extension), the due date is also automatically extended until July 15, 2020.

If you have any questions about the Notice, please contact a member of the [tax-exempt organizations](#) practice.