



This article presents general guidelines for Georgia nonprofit organizations as of the date written and should not be construed as legal advice. Always consult an attorney to address your particular situation.

IRS and Treasury Extend Deadlines on Many Tax-Exempt Organization Filings

Due to COVID-19, the Department of Treasury and Internal Revenue Service recently provided tax-exempt organizations filing relief for returns and tax payment obligations due between April 1 and July 14, 2020.

Any tax-exempt public charity that has a deadline for its Form 990 (any version), Form 990T and/or Form 990W between April 1 and July 14, 2020 has been granted an automatic extension or postponement until July 15, 2020. This includes any extension deadlines for Form 990s during this time period. In addition, any associated payments due in connection with these forms are extended or postponed until July 15, 2020.

Tax-exempt organizations do not need to take any additional steps to extend these filing or payment dates to July 15, 2020. Those who need additional time to file beyond July 15, 2020 may submit a Form 8868 on or before July 15, 2020. The extension date may not go beyond the original statutory or regulatory extension date (i.e., generally six months from the original due date).

In addition, if a 501(c)(3) organization has a year-end between April 1 and July 14, 2020, it now has until July 15, 2020 to file a section 501(h) election and/or revocation (Form 5768).

Finally, any group exemption central organization that has a 90-day annual update of its subordinates due between April 1 and July 14, 2020 has an automatic extension and may file the annual update on or before July 15, 2020.

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