

On April 9, 2020, the Internal Revenue Service (IRS) issued additional guidance significantly expanding relief from tax filing and payment deadlines available to taxpayers, including tax-exempt entities, in response to the coronavirus disease 2019 (COVID-19) pandemic. Under prior guidance, the IRS had postponed due dates for federal income tax filings and payments and other specified returns and payments, but relief for tax-exempt entities was limited to an extended deadline for Exempt Organization Business Income Tax Returns (Form 990-T) due on April 15, 2020. The latest guidance, IRS Notice 2020-23 (the Notice), more broadly extends relief to tax-exempt entities, including delayed deadlines for filing Form 990 annual reports.

**The Notice automatically extends to July 15, 2020, the deadline for specified filings and payments otherwise due (originally or pursuant to a valid extension) after April 1, 2020 and before July 15, 2020.** Where additional time is needed, taxpayers may request extensions, but extensions beyond the original statutory or regulatory extension date are not permitted. The relief provided by the Notice applies to the following items related to tax-exempt entities:

- Excise tax payments on investment income and return filings on **Form 990-PF** (Return of Private Foundation or section 4947(a)(1) of the Internal Revenue Code (“IRC”))
- Excise tax payments and return filings on **Form 4720** (Return of Certain Excise Taxes on Charities and Other Persons)
- Quarterly estimated income tax payments calculated on or submitted with **Form 990-W** (Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations)
- Exempt organization business income tax on **Form 990-T** (Exempt Organization Business Income Tax Return)

The Notice provides the same relief with respect to “time-sensitive actions” listed in Revenue Procedure 2018-58 if they are required to be completed between April 1, 2020 and July 15, 2020.

These time-sensitive actions include the filing of annual returns (including the **Form 990** series) for organizations exempt from tax under IRC section 501(a) and tax-exempt political organizations described under IRC section 527. As a result, the 2019 Form 990 filing deadline for calendar-year exempt organizations is automatically postponed from May 15, 2020 to July 15, 2020. The deadline for requesting an extension also is delayed to July 15, 2020. However, the extended deadline remains November 15, 2020 – six months following the initial filing deadline.

The following items also are identified as “time-sensitive actions” in Revenue Procedure 2018-58 and eligible for relief from deadlines that occur after April 1, 2020 and before July 15, 2020.

- Community health needs assessments and implementation strategies required to be conducted and adopted by hospitals under IRC section 501(r)(3).
- Applications for tax-exempt status on Form 1023 (or 1023-EZ) and Form 1024 and applications for determination letters by organizations claiming exemption. Applications generally must be filed within 27 months after the date the entity is established in order for the applicant to be recognized as exempt retroactively to that date.
- The election or revocation by eligible 501(c)(3) organizations to have their legislative activities measured solely by expenditures on Form 5768.
- Notice of intent to operate under IRC section 501(c)(4) on Form 8976 or to be treated as a tax-exempt 527 political organization on Form 8871.
- Required reports of contributions and expenditures for certain tax-exempt political organizations on Form 8872.
- Notice to the IRS of a private foundation’s intent to terminate its private foundation status by operating as a public charity.
- Annual information returns of trusts claiming charitable or other deductions under IRC section 642(c) on Form 1041-A.
- Information that must be reported annually by the central organization of a group tax-exempt ruling pursuant to Section 6.01 of Rev. Proc. 80-27.

For additional information on the impact of COVID-19 legislation on nonprofit entities, see [Provisions in Federal COVID-19 Legislation Benefiting Nonprofit Organizations](#), revised April 13, 2020.

## Contacts

### George J. Schutzer

Partner, Washington DC  
T +1 202 457 5273  
E [george.schutzer@squirepb.com](mailto:george.schutzer@squirepb.com)

### Stacey Grundman

Senior Attorney, Washington DC  
T +1 202 457 6178  
E [stacey.grundman@squirepb.com](mailto:stacey.grundman@squirepb.com)