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announced announced.

Isaac M. O'Bannon • Dec. 20, 2011

WASHINGTON — Tax-exempt organizations with January and February filing due dates will have until March 30, 2012, to file their annual returns, the [Internal Revenue Service](#) has announced.

The IRS said it is granting this extension of time to file because the part of the e-file system that processes electronically filed returns of tax-exempt organizations will be off-line during January and February. The agency stressed that the rest of the e-file system will continue to operate normally and urged all individuals and businesses to choose the accuracy, speed and convenience of electronic filing.

In general, the extension applies to tax-exempt organizations whose normal filing deadline is either Jan. 17 or Feb. 15, 2012. Ordinarily, these deadlines would apply to organizations with a fiscal year that ended on Aug. 31 or Sept. 30, 2011, respectively. The extension also applies to organizations that already obtained an initial three-month filing extension and now have an extended filing deadline that falls on Jan. 17 or Feb. 15, 2012. The majority of tax-exempt organizations will be unaffected by this extension because they operate on a calendar-year basis and have a May 15 filing deadline.

The extension applies to affected organizations filing [Forms 990](#), [990-EZ](#), [990-PF](#), or [1120-POL](#). Form 990-N filers will not be affected. No form needs to be filed to get the March 30 extension.

In order to avoid receiving a late filing penalty notice, a reasonable cause statement should be attached to the tax return. If organizations receive late-filing penalty notices, they should contact the IRS so that these penalties can be abated. The IRS

encouraged these organizations to consider either e-filing early — before the end of

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