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The Internal Revenue Service is reminding tax-exempt organizations that operate on a calendar-year (CY) basis that certain annual information and tax returns they file with the IRS are due on May 17, 2021.

May. 13, 2021

Form 990 Department of the Treasury Internal Revenue Service		Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.	
A For the 2005 calendar year, or tax year beginning _____, 2005, and ending _____			
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization _____	
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite _____	
		City or town, state or country, and ZIP + 4 _____	
D Employer identification number _____		E Telephone number () _____	
F Accounting method: <input type="checkbox"/> Other (specify) _____		H and I are not applicable to section 501(c)(3) organizations. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) If "Yes," enter number of affiliates: _____ H(c) Are all affiliates included? (If "No," attach a list. See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No H(d) Is this a separate return filed by the organization covered by a group return? <input type="checkbox"/> Yes <input type="checkbox"/> No	
G Website: ▶ _____		J Organization type (check only one) ▶ <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Check here ▶ <input type="checkbox"/> if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be		• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).	

The Internal Revenue Service is reminding tax-exempt organizations that operate on a calendar-year (CY) basis that certain annual information and tax returns they file with the IRS are due on May 17, 2021. These returns are:

- Form 990-series annual information returns (Forms 990, 990-EZ, 990-PF, 990-BL)
- Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ*

- Form 990-T, *Exempt Organization Business Income Tax Return* (other than certain

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To help exempt organizations comply with their filing requirements, the IRS provides a series of pre-recorded [online workshops](#). These workshops are designed to assist officers, board members, and volunteers with the steps they need to take to maintain their tax-exempt status, including filing annual information returns.

“We want to make sure everyone in the exempt sector understands their obligations,” said Robert Malone, Exempt Organizations and Government Entities Director. “The IRS offers an interactive walkthrough of the annual Form 990 filing process and other courses that board members and volunteers can take to learn about maintaining their charity’s tax-exempt status.”

Extension of Time to File

Tax-exempt organizations that need additional time to file beyond the May 17 deadline can request an automatic extension by filing Form 8868, *Application for Extension of Time To File an Exempt Organization Return*. An organization will be allowed a six-month extension beyond the original due date. In situations where tax is due, extending the time for filing a return does not extend the time for paying tax. The IRS encourages organizations requesting an extension to electronically file Form 8868.

Auto-revocation

Under section 6033(j) of the Internal Revenue Code, organizations that fail to file their Form 990 series for three consecutive years automatically lose their exempt status. This is referred to as “auto-revocation.” The IRS is experiencing delays in processing paper returns in our service centers. Although organizations may file their CY2020 Form 990-EZ in paper, the IRS is encouraging them to electronically file their Form 990-EZ. To avoid auto-revocation, this is especially important for organizations that did not file their information returns for CY2018 and CY2019.

Small tax-exempt organizations may be eligible to file Form 990-N to satisfy their

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The IRS publishes a [list](#) of, and mails notices to, organizations whose tax-exempt status has been automatically revoked. The law prohibits the IRS from undoing a proper automatic revocation, but the IRS has [procedures](#) in place to assist organizations that believe they have been erroneously listed as auto-revoked. This includes situations where an organization has documentation that it met its filing requirement for one or more years during the three-consecutive-year period. For example, if an organization receives a notice of automatic revocation or is listed as auto-revoked effective May 17, 2021, but has documentation it filed a paper Form 990 EZ or Form 8868 for CY2020 by that date, it can fax us the relevant information (an IRS receipt for a filed return, for example) at (855) 247 6123 to resolve the issue.

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