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or Form 1120-POL until March 17.

Jason Bramwell • Jan. 18, 2024



A small group of tax-exempt organizations will have to wait a little longer to electronically file two tax forms to the IRS while the agency performs system upgrades.

The IRS said on Thursday that tax-exempt groups won't be able to e-file [Form 990-T](#), *Exempt Organization Business Income Tax Return*, or [Form 1120-POL](#), *U.S. Income Tax Return for Certain Political Organizations*, until March 17, 2024.

“IRS system upgrades mean e-filing of Forms 990-T and Forms 1120-POL, including

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Returns due from Jan. 15, 2024, to March 15, 2024

Form 990-T: Organizations subject to [unrelated business income tax \(UBIT\)](#) are required by law to file Form 990-T electronically. An organization with a Form 990-T due from Jan. 15 to March 15, 2024, should request an automatic six-month extension of time to file by submitting [Form 8868, Application for Extension of Time To File an Exempt Organization Return](#), by the due date of the return. The IRS estimates only about 2,000 of the 200,000 Form 990-T filers have a due date in this time period and are affected by this.

Any balance due must be submitted with Form 8868 to avoid interest and penalties. Beginning March 17, organizations will be able to e-file Form 990-T by the extended due date.

If an affected organization doesn't submit an extension on time, or if the extended due date falls within the period from Jan. 15, 2024, to March 15, 2024, and the organization consequently doesn't e-file its Form 990-T on time, it should include with its late e-filed Form 990-T a request that any penalties for late filing not be imposed due to reasonable cause. The reasonable cause request should reference that e-filing was not available as of the due date of the return.

Form 1120-POL: Organizations filing a Form 1120-POL that is due from Jan. 15, 2024, to March 15, 2024, including returns on extension, may file on paper. An organization that wishes to e-file a return with an original due date during that period may request an automatic six-month extension of time to file Form 1120-POL by submitting [Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns](#), and paying the full balance due with that form to avoid interest and penalties. As the IRS noted, only a handful of these groups typically file electronically in the affected time period.

The IRS said the e-filing delay won't affect government entities and Indian tribal

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[Pay and Transferability FAQs](#) on the IRS's website for more information on EPE for clean energy credits.

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