

# Notice 1418

## (Rev. February 2011)

---







## **Schedule H (Hospital) filers: Do not file 2010 Form 990 before July 1, 2011**

The IRS is delaying the start of the 2010 filing season for certain hospital organizations in order to complete implementation of changes to IRS forms and systems to reflect additional requirements for charitable hospitals enacted under Section 9007 of the Patient Protection and Affordable Care Act of 2010 (Pub. L. 111-148). Hospital organizations may not file 2010 Forms 990 (with Schedule H attached) before July 1, 2011, regardless of whether the hospital organization files an electronic return or a paper return. This delay of the filing season applies only to hospitals, and does not apply to any other tax-exempt organization required to file Form 990.

Pursuant to Announcement 2011-20, the IRS has granted an automatic three-month extension of time to file the Form 990 to hospital organizations with original 2010 tax year filing due dates before August 15, 2011. This automatic extension of the filing due date applies **ONLY** to hospital organizations that are required to file Schedule H with the 2010 Form 990, and that would otherwise be required to file the 2010 Form 990 before August 15, 2011.

Hospital organizations affected by Announcement 2011-20 are not required to file Form 8868, *Application for Extension of Time To File an Exempt Organization Return*, in order to take advantage of the automatic

three-month extension. Nevertheless, recently formed hospital organizations that did not file Form 990, Schedule H for tax year 2009, and that believe they are entitled to the automatic three-month extension of time under Announcement 2011-20, are encouraged to file Form 8868 to reduce the risk that they may incorrectly receive a penalty notice from the IRS.

