

IRS News Release

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Filing Deadline Extended to March 30 for Some Tax-Exempt Organizations

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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 announced today.

The IRS 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 December—or waiting until March to file electronically.

Further details are in Notice 2012-4, posted today on [IRS.gov](http://irs.gov).