

**FAQs About the Delayed Filing Season for Certain Tax-Exempt Hospital  
Organizations**  
(February 23, 2011)

**1. Does this delay affect my hospital organization?**

The delay applies only to tax year 2010 Forms 990 with Schedules H attached which would otherwise be filed before July 1, 2011.

**2. What if the due date for my hospital organization's 2010 Form 990 (with Schedule H attached) is before July 1, 2011?**

Hospital organizations with 2010 Form 990 due dates in May, June, and July have been granted an automatic three-month extension.

- Hospital organizations with 2010 Form 990 due dates of May 15, 2011 have been granted automatic three-month extensions to August 15, 2011.
- Hospital organizations with 2010 Form 990 due dates of June 15, 2011 have been granted automatic three-month extensions to September 15, 2011.
- Hospital organizations with 2010 Form 990 due dates of July 15, 2011 have been granted automatic three-month extensions to October 15, 2011.

**3. What if the original due date for my hospital organization's 2010 Form 990 (with Schedule H attached) is August 15, 2011 or later?**

Your hospital organization has not been granted an automatic three-month extension. However, a hospital organization may request a three-month extension by properly completing, signing and filing Form 8868, Application for Extension of Time to File an Exempt Organization Return, by the due date of the return for which the organization is requesting an extension.

**4. How did the IRS choose which hospital organizations should be granted an automatic three-month extension without having to file Form 8868?**

The IRS compiled a list of tax-exempt organizations that attached Schedule H to their 2008 and/or 2009 Form 990 returns. Hospital organizations on this list with tax years ending in the months of December, January, or February (and hence Form 990 return due dates in May, June, and July respectively) were granted automatic extensions. Since the IRS is not accepting Form 990 with Schedule H attached until July 2011, granting an automatic three-month extension will prevent the sending of late filing notices when hospital organizations are complying with the IRS's request to delay filing.

**5. My organization did not file a Form 990 with Schedule H attached for tax year 2008 or 2009 but my organization will be attaching a Schedule H to its 2010 Form 990 that is due in May. Will the IRS know my organization should be granted an automatic three-month extension?**

No. In this case, to reduce the risk of incorrectly receiving a notice from the IRS, the IRS suggests that the hospital organization request a three-month extension by properly completing, signing, and filing Form 8868, Application for Extension of Time to File an Exempt Organization Return, by the due date of the return for which the organization is requesting an extension.

**6. My hospital organization is an annual filer of Form 990 with Schedule H attached and the IRS granted my organization a three-month extension. To be safe, may my organization request a three-month extension using Form 8868, Part I?**

Yes. However, this action will not change your organization's extended due date since the IRS has already granted your organization a three-month extension.

**7. The IRS granted my hospital organization a three-month extension because my return due date was May 15, 2011. What if my hospital organization still needs more time to file?**

The organization, with cause, may request an additional (not automatic) three-month extension of time to file by properly completing, signing, and filing Form 8868, Part II, by the extended due date of the return. An organization will only be allowed a total extension of six months for a return for a tax year. For example, since your hospital organization Form 990 is due May 15, 2011, the IRS has already granted a three-month extension of time to file to August 15, 2011. The organization may request an additional (not automatic) three months of time to file until November 15, 2011. Extensions of time to file are limited to six months. No additional time to file beyond six months may be granted.