

# IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

[www.irs.gov/newsroom](http://www.irs.gov/newsroom)

Public Contact: 800.829.1040

## **Taxpayers Face Oct. 15 Deadlines Due Dates for Extension Filers, Non-Profits Approach**

[YouTube video](#)

IR-2010-101, Sept. 30, 2010

WASHINGTON — Oct. 15 is fast approaching and is a key deadline for millions of individual taxpayers who requested an extension to file their 2009 tax returns. It is also a crucial due date for thousands of small nonprofit organizations at risk of losing their tax-exempt status because they have not filed the required forms in the last three years.

“The Oct. 15 deadline is particularly important this year because it’s the last chance for many small charities to comply with the law under the one-time relief program the IRS announced in July,” said IRS Commissioner Doug Shulman. “And as always, it’s an important deadline for taxpayers who took an extension to file their returns.”

### **Don’t Miss Your 1040 Deadline**

The IRS expects to receive as many as 10 million tax returns from taxpayers who used Form 4868 to request a six-month extension to file their returns. Some taxpayers can wait until after Oct. 15 to file, including those serving in Iraq, Afghanistan or other combat zone localities and people affected by recent natural disasters.

The IRS encourages taxpayers to e-file. E-file with direct deposit results in a faster refund than by using a paper return. Electronic returns also have fewer errors than paper returns. Oct. 15 is the last day to take advantage of e-file and the Free File program.

Free File is a fast, easy and free way to prepare and e-file federal taxes online. The Free File program provides free federal income tax preparation and electronic filing for eligible taxpayers through a partnership between the IRS and the Free File Alliance LLC, a group of private sector tax software companies.

### **File If You Are Tax Exempt**

Small nonprofit organizations at risk of losing their tax-exempt status because they failed to file the required returns for 2007, 2008 and 2009 can preserve their status by filing returns by Oct. 15 under the one-time relief program.

The IRS has posted on a special page of IRS.gov the names and last-known addresses of these at-risk organizations, along with guidance about how to come back into compliance. The organizations on the list have return due dates between May 17 and Oct. 15, 2010, but the IRS has no record that they filed the required returns for any of the past three years.

Two types of relief are available for small exempt organizations — a filing extension for the smallest organizations required to file Form 990-N, Electronic Notice (e-Postcard) , and a voluntary compliance program (VCP) for small organizations eligible to file Form 990-EZ, Short Form Return of Organization Exempt From Income Tax.

Small organizations required to file Form 990-N simply need to go to the IRS website, supply the eight information items called for on the form, and electronically file it by Oct. 15. That will bring them back into compliance.

Under the VCP, tax-exempt organizations eligible to file Form 990-EZ must file their delinquent annual information returns by Oct. 15 and pay a compliance fee. Details about the VCP are on the IRS website, along with frequently asked questions.

### **Check Your Withholding**

With little more than three months remaining in the calendar year, individual taxpayers are encouraged to double check their federal withholding now to make sure they are having enough taxes taken out of their pay.

“Now is a good time to make sure your employer is withholding the proper amount,” Shulman said. If you face a shortfall in your federal withholding, there is still time left in the year to make up the difference.”

The average refund for 2009 was \$2,887, up 8 percent from 2008. Even though the [Making Work Pay Tax Credit](#) lowered tax withholding rates in 2009 and 2010 for millions of American households, some workers and retirees still need to take steps to be sure enough tax is being taken out of their checks.

Those who should pay particular attention to their withholding include:

- Married couples with two incomes
- Individuals with multiple jobs
- Dependents
- Some Social Security recipients who work and
- Workers who do not have valid Social Security numbers.

Retirees who receive pension payments may also need to check their federal withholding.

As was the case in 2009, taxpayers who wind up owing tax because too little was taken out of their paychecks during 2010, may qualify for [special relief](#) on a penalty that sometimes applies. Depending on their personal situation, some people could have less withheld from their paychecks than they need or want. Failure to adjust withholding could result in potentially smaller refunds or in limited instances may cause a taxpayer to owe tax rather than receive a refund next year.

The [IRS withholding calculator](#) on IRS.gov can help a taxpayer compute the proper tax withholding. Worksheets in [Publication 919](#), How Do I Adjust My Withholding?, can also be used to do the calculation. If the result suggests an adjustment is necessary, the taxpayer should submit a new [Form W-4](#), Withholding Allowance Certificate, to his or her employer, or adjust the amount of quarterly tax paid.