

## IRS Issues EO Update Bulletin Announcing COVID-19 Relief Extension to Form 990-Series Returns



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Yesterday, the Internal Revenue Service (the "Service") issued an EO Update bulletin, which addressed nine topics relevant to tax-exempt organizations.

The first of those topics helped further clarify information contained in Notice 2020-23, which the Service issued on Friday, April 10, 2020. (In Notice 2020-23, the Service expanded the COVID-19 relief provided to affected taxpayers by, among other things, extending the filing deadline for Form 990-series returns as well as certain other forms and payments made by tax-exempt organizations.) In the bulletin, the Service explains that the recently authorized filing-deadline extension applies to several forms and tax payments required of tax-exempt organizations, including:

- Form 990, 990EZ, and 990N (e-postcard): Return of Organization Exempt from Income Tax
- Form 990-T: Exempt Organization Business Income Tax Return
- Form 990-W: Quarterly Estimated Tax on Unrelated Business Income Tax Return
- Form 990-PF: Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation
- Form 4720: Return of Certain Excise Taxes

Before the Service issued Notice 2020-23, COVID-19 relief did not apply to Form 990-series returns. The Service maintained the due date for those returns on 15th day of the 5th month after end of a tax-exempt organization's tax year. Accordingly, for organizations with a tax year ending on December 31, the returns were due on May 15 each year.

The Service's expanded COVID-19 relief extends the original May 15 due date for calendar-year tax-exempt organizations to July 15, 2020, which may be extended to November 15, 2020. For fiscal-year tax-exempt organizations with an extended filing due date between April 1, 2020 and July 15, 2020 will now be extended until July 15, 2020.

The Service further provides in the bulletin an update explaining how some of its operations will be limited during COVID-19. With regard to services provided to tax-exempt organizations, the Service announces that it is suspending until further notice telephone customer accounts services and some updates to the Tax Exempt Organization Search. The Service also strongly urges use of the electronically-submitted Form 1023 or if eligible Form 1023-EZ (which is also electronically-submitted) rather than the paper-version of Form 1023.

The Service provides information on seven other topics relevant to tax-exempt organizations in the bulletin. The bulletin is available here in its entirety should you want to peruse it.

I may be of service to you or your clients, feel free to contact me at [Casey.Hale@brownandstreza.com](mailto:Casey.Hale@brownandstreza.com)