

IRS SUSPENDS ISSUANCE OF SEVERAL DELINQUENT RETURN NOTICES FOR GOVERNMENT ENTITIES, CHARITIES AND RETIREMENT PLANS

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The IRS is suspending the issuance of several notices generally mailed to tax-exempt or governmental entities in case of a delinquent return. Due to the historic pandemic, the IRS hasn't yet processed several million returns filed by individuals and entities. The suspension of the notices will help avoid confusion when a filing is still in process.

The IRS will continue to assess the inventory of pending returns to determine the appropriate time to resume mailing these notices. Some taxpayers and tax professionals may still receive the notices during the next few weeks. Generally, there is no need to call or respond to the notices as long as the return was filed timely.

The suspended notices are:

| Number | Name |
|--------|---|
| CP214 | Reminder Notice About Your Form 5500-EZ or 5500-SF Filing Requirement |
| CP217 | Form 940 Not Required – Federal, State, and Local Government Agencies |
| CP259A | First Taxpayer Delinquency Investigation Notice – Form 990/990EZ/990N |
| CP259B | First Taxpayer Delinquency Investigation Notice – Form 990PF |
| CP259D | First Taxpayer Delinquency Investigation Notice – Form 990T |
| CP259F | First Taxpayer Delinquency Investigation Notice – Form 5227 |
| CP259G | First Taxpayer Delinquency Investigation Notice – Form 1120-POL |
| CP259H | First Taxpayer Delinquency Investigation Notice – Form 990/990EZ |
| CP403 | First Delinquency Notice – Form 5500 or 5500-SF |
| CP406 | Second Delinquency Notice – Form 5500 |

RELATED PRACTICE AREAS

- Non Profit Organizations

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