

## REMINDER TO TAX-EXEMPT ORGANIZATIONS: MAY 16 FILING DEADLINE; TAX-EXEMPT ORGANIZATION COMPLAINT PROCESS

Apr 26, 2022

The Internal Revenue Service reminds tax-exempt organizations that many have a filing deadline of May 16, 2022. Those that operate on a calendar-year (CY) basis have certain annual information and tax returns they file with the IRS. These returns are:

- **Form 990-series** annual information returns (Forms 990, 990-EZ, 990-PF)
- **Form 990-N**, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- **Form 990-T**, Exempt Organization Business Income Tax Return (other than certain trusts)
- **Form 4720**, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

### Mandatory electronic filing

Electronic filing provides fast acknowledgement that the IRS has received the return and reduces processing time, making compliance with reporting requirements easier.

Organizations filing a Form 990, 990-EZ, 990-PF or 990-T for CY2021 **must** file their returns electronically. Private foundations filing a Form 4720 for CY 2021 **must** file the form electronically. Charities and other tax-exempt organizations can file these forms electronically through an [IRS Authorized e-File Provider](#).

Organizations eligible to submit Form 990-N must do so electronically and can submit it through [Form 990-N \(e-Postcard\)](#) on IRS.gov.

"To help exempt organizations comply with their filing requirements, the IRS provides a series of pre-recorded [online workshops](#)," said Robert Malone, Exempt Organizations and Government Entities Director. "These workshops are designed to assist officers, board members and volunteers with the

steps they need to take to maintain their tax-exempt status, including filing annual information returns."

## Common errors

The IRS also reminds organizations to submit complete and accurate returns. If an organization's return is incomplete or the wrong return for the organization, the return will be rejected. [Common errors](#) include missing or incomplete schedules.

## Extension of time to file

Tax-exempt organizations that need additional time to file beyond the May 16 deadline can request a 6-month automatic extension by filing [Form 8868, Application for Extension of Time To File an Exempt Organization Return \(PDF\)](#). In situations where tax is due, extending the time for filing a return does not extend the time for paying tax. The IRS encourages organizations requesting an extension to [electronically file Form 8868](#).

## Tax-Exempt Organization Complaint Process

If you suspect a tax-exempt organization is not complying with the tax laws, you may send information to the Tax Exempt and Government Entities Division. The IRS takes all complaints (or referrals) seriously and scrutinizes each one received. The IRS sends an acknowledgement letter to all non-IRS sources making a referral unless the referral was made anonymously. The IRS cannot disclose whether it has initiated an examination nor the results of an examination.

To make a referral of an exempt organization, submit [Form 13909 \(Rev. 12-2016\) \(irs.gov\) \(PDF\)](#), Tax-Exempt Organization Complaint (Referral) Form, and any supporting documentation by email to [eoclass@irs.gov](mailto:eoclass@irs.gov) or mail to:

IRS EO Classification  
Mail Code 4910DAL  
1100 Commerce St.  
Dallas, TX 75242-1198

## RELATED PRACTICE AREAS

- Non Profit Organizations

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