

Tax-Exempt Organizations

Reminder to Tax-Exempt Organizations: May 15 Filing Deadline

The Internal Revenue Service reminds tax-exempt organizations that many have a filing deadline of May 15, 2023. Those that operate on a calendar-year 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

Extension of Time to File

Tax-exempt organizations that need additional time to file beyond the May 15 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.