

## Changes to Note

New temporary regulations (26 C.F.R. section 1.6081-9T) state that exempt organizations may automatically extend the time for filing "Form 990 (series)" returns for three months without a signature or explanation of why an extension is needed. That statement includes corporate Form 990-T filers. To date, Form 8868, *Application for Extension of Time to File an Exempt Organization Return*, under which corporate Form 990-T filers receive automatic six-month filing extensions, has not been revised.

Because of the confusion caused by the temporary regulation, the IRS is clarifying the requirements for corporations seeking an extension of time to file Form 990-T. Pending clarification, corporate Form 990-T filers who file Form 8868 in accordance with its instructions (including full remittance of the tax and **signing** the form) will be considered to have requested and obtained an extension of up to six months as requested on that form. A corporate Form 990-T filer who files Form 8868 timely, **without a signature**, will receive only a three-month extension and must file another Form 8868 if additional time is needed to file the return. To obtain a second three-month extension, the corporate 990-T filer must note "990-T corporation" in the top margin on page 2 of Form 8868.

# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**Part I Automatic 3-Month Extension of Time**—Only submit original (no copies needed)

**Note: Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only**

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

**Check type of return to be filed** (file a separate application for each return):

- |                                      |   |                                    |
|--------------------------------------|---|------------------------------------|
| <input type="checkbox"/> Form 990    | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole** group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

**1** I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until \_\_\_\_\_, 20\_\_\_\_, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20 ... or
- ▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

**3a** If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_

**b** If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ \_\_\_\_\_

**c Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ \_\_\_\_\_

### Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box  **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.**

<b>Type or print</b>  <small>File by the extended due date for filing the return. See instructions.</small>	Name of Exempt Organization		Employer identification number :
	Number, street, and room or suite no. If a P.O. box, see instructions.		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		

**Check type of return to be filed** (File a separate application for each return):

- Form 990     Form 990-EZ     Form 990-T (sec. 401(a) or 408(a) trust)     Form 1041-A     Form 5227     Form 8870  
 Form 990-BL     Form 990-PF     Form 990-T (trust other than above)     Form 4720     Form 6069

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole** group, check this box . If it is for **part** of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until \_\_\_\_\_, 20\_\_\_\_
- 5 For calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_
- 6 If this tax year is for less than 12 months, check reason:  Initial return     Final return     Change in accounting period
- 7 State in detail why you need the extension \_\_\_\_\_

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \_\_\_\_\_ \$ \_\_\_\_\_

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \_\_\_\_\_ \$ \_\_\_\_\_

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \_\_\_\_\_ \$ \_\_\_\_\_

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Notice to Applicant—To Be Completed by the IRS**

- We **have** approved this application. Please attach this form to the organization's return.
- We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested.
- Other \_\_\_\_\_

Director \_\_\_\_\_ By: \_\_\_\_\_ Date \_\_\_\_\_

**Alternate Mailing Address** — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

<b>Type or print</b>	Name
	Number and street (include suite, room, or apt. no.) Or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of form.** **Form 8868**, Application for Extension of Time To File an Exempt Organization Return, is used by an exempt organization to request an automatic 3-month extension of time (6 months for Form 990-T corporations) to file its return, and also to apply for an additional (not automatic) 3-month extension if the original 3-month extension was not enough time. You cannot apply for both the automatic 3-month extension and the additional (not automatic) 3-month extension at the same time.

Also, the trustee of a trust required to file Form 1041-A or Form 5227 must use Form 8868 to request an extension of time to file those returns. These instructions apply to such trusts unless the context clearly requires otherwise.

Use Part I to apply for an automatic 3-month extension of time to file an organization's return, and only submit the original form to the IRS (no copies are needed).

Part II is used to apply for an additional (not automatic) 3-month extension, and you must submit the **original** of this form **and one copy** to the IRS.

The automatic 3-month extension (6-months for a Form 990-T corporation) will be granted if you properly complete this form, file it, and pay any balance due on line 3c by the due date for the return for which the extension applies.

An organization will only be allowed a total extension of 6 months for a return for a tax year.

**When to file.** Generally, Form 8868 must be filed by the due date of the return for which the extension is being requested, or, in the case of an additional 3-month extension, by the extended due date of the return.

**Where to file.** The application must be sent to the:

Internal Revenue Service Center  
Ogden, UT 84201-0012.

**Do not** file for an extension of time by attaching Form 8868 to the exempt organization's return when it is filed.

**No blanket requests.** File a separate Form 8868 for each return for which you are requesting an automatic extension of time to file. This extension will apply only to the specific return checked. It does not extend the time for filing any related returns. For example, an extension of time for filing a private foundation return will not apply to the return of certain excise taxes on charities (Form 4720).

Also black lung benefit trusts, their trustees, and any disqualified persons filing Form 990-BL must each file separate Forms 8868.

### Exempt Organization Group

**Returns.** A central organization may apply for an extension of time to file a group return. Complete and check the appropriate box and enter the Group Exemption Number (GEN) after the area titled "Check type of return to be filed." If the extension is not for all the organizations that are part of the group, you must attach a schedule to Form 8868 showing the name and employer identification number of each organization that is included in this request for an extension.

**Interest.** Interest will be charged on any tax not paid by the regular due date of the return from the due date until the tax is paid. It will be charged even if the organization has been granted an extension or has shown reasonable cause for not paying on time.

**Late payment penalty.** Generally, a penalty of 1/2 of 1% of any tax not paid by the due date is charged for each month or part of a month that the tax remains unpaid. The penalty cannot exceed 25% of the amount due. The penalty will not be charged if you can show reasonable cause for not paying on time.

If you receive an extension of time to file, you will not be charged a late payment penalty if (a) the tax shown on line 3a or 8a (or the amount of tax paid by the regular due date of the return) is at least 90% of the tax shown on the return, and (b) you pay the balance due shown on the return by the extended due date.

**Late filing penalty.** A penalty is charged if the return is filed after the due date (including extensions) unless you can show reasonable cause for not filing on time. The penalty is 5% of the tax not paid by the regular due date (even if an extension of time to pay has been granted) for each month or part of a month that the return is late, up to a maximum of 25% of the unpaid tax. For an income tax return filed more than 60 days late, the minimum penalty is \$100 or the balance of the tax due on the return, whichever is smaller.

Different late filing penalties apply to information returns. See the specific form instructions for details.

## Specific Instructions

### Part I—Automatic 3-Month Extension

Only complete Part I if you are applying for an automatic 3-month extension (6 months for a Form 990-T corporation) of time to file the organization's return. If the organization has already received a 3-month automatic extension of time to file and still needs more time, you may

apply for an additional (not automatic) 3-month extension by completing Part II of this form.

**Address.** Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the exempt organization has a P.O. box, show the box number instead of the street address.

If the address is outside the United States or its possessions or territories, in the space for "city or town, state, and ZIP code," enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

If the organization's mailing address has changed since it filed its last return, use **Form 8822**, Change of Address, to notify the IRS of the change. A new address shown on Form 8868 will not update the organization's record.

**Check type of return to be filed.** Check the box for the form for which you are requesting an extension. You must file a separate Form 8868 for each return. Check only one box.

**Line 1.** The date that is entered on line 1 cannot be later than 3 months (6 months for Form 990-T corporations) from the original due date of the return.

**Line 2. Short tax year.** If you checked the box for change in accounting period, you must have applied for approval to change the organization's tax year unless certain conditions have been met. See **Form 1128**, Application To Adopt, Change, or Retain a Tax Year, and **Pub. 538**, Accounting Periods and Methods, for details.

**Line 3a.** See the organization's tax return and its instructions to estimate the amount of tentative tax reduced by any nonrefundable credits. If you expect this amount to be zero, enter -0-.

**Line 3c. Balance Due.** Form 8868 does not extend the time to pay tax. To avoid interest and penalties, send the full balance due with Form 8868.

**Note:** Be sure to see any deposit rules that are in the instructions for the particular form you are getting an extension for to determine how payment must be made.

**Signature.** The person who signs this form may be:

- A fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-EZ, 990-BL, 990-PF, 990-T or 8870.
- A principal officer of a corporate organization filing Form 990, 990-EZ, 990-PF, 990-T (corporation), 4720, 6069 or 8870.
- A foundation manager, trustee, or disqualified person filing Form 990-BL or 4720 for their own liability.

- An individual filing Form 6069.
- A trustee or an officer representing the trustee of a trust filing Form 1041-A or 5227.
- An attorney or certified public accountant qualified to practice before the IRS.
- A person enrolled to practice before the IRS.
- A person holding a power of attorney.

**Part II—Additional (not automatic) 3-Month Extension**

**Stop!** Only complete Part II if you are applying for an additional (not automatic) 3-month extension of time to file the organization’s return. If you have not already filed for an automatic 3-month extension (Part I of this form) you may not file for an additional 3-month extension.

**Address.** Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the organization has a P.O. box, show the box number instead of the street address.

If the address is outside the United States or its possessions or territories, in the space for “city or town, state, and ZIP code,” enter the information in the following order: city, province or state, and country. Follow the country’s practice for entering the postal code. Do not abbreviate the country’s name.

If the organization’s mailing address has changed since it filed its last return, use **Form 8822**, Change of Address, to notify the IRS of the change. A new address shown on Form 8868 will not update your record.

If you want the Notice To Applicant returned to an address other than the one entered here, please complete the Alternate Mailing Address area at the bottom of Part II.

**Check type of return to be filed.** Check the box for the form for which you are requesting an extension. You must file a separate Form 8868 for each return. Check only one box.

**Line 4.** The date that is entered on line 4 cannot be later than 6 months from the original due date of the return.

**Line 6. Short tax year.** If you checked the box for change in accounting period, you must have applied for approval to change the organization’s tax year unless certain conditions have been met. See **Form 1128**, Application To Adopt, Change, or Retain a Tax Year, and **Pub. 538**, Accounting Periods and Methods, for details.

**Line 7.** For the IRS to grant the organization an additional 3-month extension of time for filing a return, it must file an application on time and show reasonable cause why the return cannot be filed by the already extended due date. Describe in detail the reasons causing the additional delay in filing the return. We cannot approve applications that give incomplete reasons, such as “illness” or “practitioner too busy,” without adequate explanations.

Generally we will consider the application based on the organization’s efforts to fulfill the filing requirements, rather than on the convenience of your tax preparer. But, if your preparer is not able to complete the return by the due date for reasons beyond his or her control or, in spite of reasonable efforts, the organization is not able to get professional help in time to file, the IRS will generally grant the extension.

If a request for an extension is made for no important reason but only to gain time, we will deny both the extension request and the 10-day grace period.

**Caution.** *If an extension is granted and the IRS later determines that the statements made on this form are false and misleading, the extension is null and void. The organization will be subject to the late filing penalty explained earlier.*

**Line 8a.** See the specific form and form instructions to estimate the amount of tentative tax reduced by any nonrefundable credits. If you expect this amount to be zero, enter -0-.

**Line 8c. Balance Due.** Form 8868 does not extend the time for paying tax. To avoid interest and penalties, send the full balance due with Form 8868.

**Note:** *Be sure to see any deposit rules that are in the instructions for the particular form you are getting an extension for to determine how payment must be made.*

**Signature.** The person who signs this form may be:

- A fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-EZ, 990-BL, 990-PF, 990-T, or 8870.
- A principal officer of a corporate organization filing Form 990, 990-EZ, 990-PF, 990-T (corporation), 4720, 6069 or 8870.
- A foundation manager, trustee, or disqualified person filing Form 990-BL or 4720 for their own liability.
- An individual filing Form 6069.
- A trustee or an officer representing the trustee of a trust filing Form 1041-A or 5227.

- An attorney or certified public accountant qualified to practice before the IRS.
- A person enrolled to practice before the IRS.
- A person holding a power of attorney.

**Alternate Mailing Address**

If you are applying for an additional (not automatic) extension, complete the **Alternate Mailing Address** area only if you want a copy of the **Notice To Applicant** returned to an address other than shown in Part II. If this is the case, please enter the address to which the copy should be sent.

**Privacy Act and Paperwork Reduction Act Notices.**

For Privacy Act Notices regarding extensions of forms which may be filed by individuals, see the separate instructions for those forms. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

	Form 8868	
	Part I	Part II
Recordkeeping . . . . .	5 hr., 30 min.	5 hr., 15 min.
Learning about the law or the form . . . . .	6 min.	-0-
Preparing and sending the form to the IRS . . . . .	11 min.	4 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where to file** on page 3.

