



***Note: The form, instructions, or publication you are looking for begins after this coversheet.***

***Please review the updated information below.***

**Choosing the Applicable Return Code on Form 8868 for Trusts Filing Form 990-T**

Trusts required to file Form 990-T by the 15th day of the 4th month (April 15 for calendar year taxpayers) (including Employee plans, IRAs, SEPs, SIMPLEs, Coverdell ESA, and Archer MSA) should enter Return Code 05. Trusts required to file Form 990-T by the 15th day of the 5th month (May 15 for calendar year taxpayers) should enter Return Code 06.

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

(Rev. January 2020)

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	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.	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . .

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ \_\_\_\_\_

Telephone No. ▶ \_\_\_\_\_ Fax No. ▶ \_\_\_\_\_

- 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 TINs of all members the extension is for.

**1** I request an automatic 6-month 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 the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$
<b>b</b> If this application is for Forms 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.	<b>3b</b>	\$
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

## General Instructions

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

### Future Developments

For the latest information about developments related to Form 8868 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868).

### Reminders

**Six-month extension.** There is an automatic 6-month extension of time to file instead of the previous 3-month automatic extension and subsequent request for an additional 3-month extension. The form and instructions have been revised accordingly.

**Automatic revocation.** If an organization has not filed the required Form 990 series for 3 consecutive years, and if the due date (or extended due date) of the third year's filing has passed, the tax-exempt status will be revoked to the original filing date. If you have received an approved extension from the IRS for filing your return, and have not filed your return with the IRS for 3 years (including during the approved extension period), please go to Automatic Revocation of Exemption at [www.irs.gov/charities-non-profits/automatic-revocation-of-exemption](http://www.irs.gov/charities-non-profits/automatic-revocation-of-exemption) for details on revocation and reinstatement for an exempt organization.

**Taxpayer identification number.** All users must enter their taxpayer identification number (TIN).

**Return Code.** A Return Code is assigned to each return type. Enter the Return Code of the form this application pertains to in the Return Code Box.

**Electronic filing (e-file).** Electronic filing can be used to request an extension of time to file each of the forms listed above (with the exception of Form 8870, applications for the extension of which must be sent in paper format to the address below).



*If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO or Form 8879-EO for payment instructions.*

### Purpose of Form

Form 8868 is used by an exempt organization to request an automatic 6-month extension of time to file its return.

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 this form to apply for an automatic 6-month extension of time to file an organization's return, and submit the original form to the IRS (no copies are needed).

The automatic 6-month extension 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.



*You cannot use Form 8868 to extend the due date of Form 990-N.*

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

### When To File

File Form 8868 by the due date of the return for which you are requesting an extension.

### Where To File

If you do not file electronically, send the application to:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0045

An application for extension of time to file Form 8870 must be sent in paper format to the address above.

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

### Filing Information

**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).

Each Form 8868 filer who owes taxes for the year should file its own Form 8868, and pay only its share of the total tax liability due.

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. Enter the applicable Return Code and enter the Group Exemption Number (GEN) on the line provided. Check the applicable box to indicate whether the application applies to the whole group or part of the group. 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, address, and taxpayer 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 regular 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  $\frac{1}{2}$  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 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.

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

**Reasonable cause determinations.** If you receive a notice about penalties after you file your return, send an explanation and we will determine if you meet reasonable cause criteria. Do not attach an explanation when you file your return. Explanations attached to the return at the time of filing will not be considered.

### Tax Payments

**General rule.** Except as provided in the "Special payment option for small foundations" below, each tax-exempt organization must make all federal tax deposits (including excise and income taxes) electronically. You can use the Electronic Funds Tax Payment System (EFTPS) to make federal tax deposits. If you do not wish to use EFTPS, you can make arrangements through your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf.

EFTPS is a free service provided by the Department of the Treasury. If you choose to use a tax professional, financial institution, payroll service, or other third party to make federal tax deposits on your behalf, you may be charged a fee for this service.

Visit [www.eftps.gov](http://www.eftps.gov), or call 1-800-555-4477 for information about EFTPS. Additional information about EFTPS is also available in Pub. 966, Electronic Federal Tax Payment System: A Guide to Getting Started.

**Special payment option for small foundations.** A private foundation that meets all of the requirements set forth below may submit its section 4940 tax by check or money order, payable to the United States Treasury, with Form 8868. This option is available only if the foundation meets all of the following requirements.

1. The tax based on investment income shown on Part VI, line 5 of the organization's Form 990-PF is less than \$500;
2. The amount entered on line 3a of Form 8868 must be less than \$500; and
3. The payment is the full balance due.

Be sure to write the fiscal or calendar year, "Form 8868," and the filer's name, address, and TIN on the check or money order.



*Foreign organizations should see the appropriate form instructions for balances due with an extension.*

## Specific Instructions



*Extending the time to file does not extend the time to pay tax.*

**Name of exempt organization or other filer.** The filer may be an exempt organization, a nonexempt organization (for example, a disqualified person or a foundation manager trustee), or an individual. The typical filer will be an exempt organization. Certain filers may not be an exempt organization. For example, Form 4720 filers may be one of the other entities listed above.

**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 organization receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

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.

**Enter the Return Code for the type of return to be filed.** Enter the appropriate Return Code in the box to indicate the type of return for which you are requesting an extension. Enter only one Return Code. You must file a separate Form 8868 for each return.

Exempt organizations such as corporations, private foundations, and trusts must enter their taxpayer identification number. Individuals must also enter their taxpayer identification number.

**Line 1.** The date that is entered on line 1 cannot be later than 6 months from the original due date of the return.

**Line 2.** 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.

**Note:** All filers must complete lines 3a, b, and c, even if you are exempt from tax or do not expect to have any tax liability.

**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 by the original due date of the return.

For information on EFTPS, see *Tax Payments*, above.

**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.

No signature is required for this form.

**Privacy Act and Paperwork Reduction Act Notice.** 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. However, certain returns and return information of tax exempt organizations and trusts are subject to public disclosure and inspection, as provided by section 6104. The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

We may disclose this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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 send us comments through [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can write to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File*, earlier.