



## IRS reminds tax-exempt organizations of annual May filing deadline

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WASHINGTON — The Internal Revenue Service today reminded thousands of tax-exempt organizations of their May 15, 2023, [filing deadline](#).

The annual filing due date for certain returns filed by tax-exempt organizations is normally by the 15th day of the 5th month after the end of an [organization's accounting period](#). Those operating on a calendar-year (CY) basis must file a return by May 15, 2023. Returns due include:

- **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. Note:

- Organizations filing a Form 990, 990-EZ, 990-PF or 990-T for CY2022 must file their returns electronically.
- Private foundations filing a Form 4720 for CY 2022 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.

### 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 15 deadline can request a six-month automatic extension by filing [Form 8868, Application for Extension of Time to File an Exempt Organization Return](#). 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.

### Pre-recorded workshops

To help exempt organizations comply with their filing requirements, IRS provides a series of pre-recorded [online workshops](#). 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.