

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

(Rev. January 2014)

OMB No. 1545-1709

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

- 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).

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

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).  
A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

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

	Enter filer's identifying number, see instructions	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	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 EINs of all members the extension is for.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) 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</b> <b>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.

• 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.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	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-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

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

• 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 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 the tax year entered in line 5 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

<b>8a</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>8a</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 and any amount paid previously with Form 8868.	<b>8b</b>	\$
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$

**Signature and Verification must be completed for Part II only.**

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

## 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

**Identifying number.** We have added a box for individuals who file this form. These users must enter their social security number, as indicated on this form. All other users must enter their federal employer identification number. **Do not fill in both boxes.**

**Changes to Form 8868.** A Return Code is assigned to each return type in lieu of checkboxes. Enter the Return Code of the form this application pertains to in the Return Code Box.

**Electronic Filing (e-file).** Effective January 2011, Form 8868 can be filed electronically to request either the Part I, automatic 3-month extension (6 months for a corporation required to file Form 990-T) or Part II, additional (not automatic) 3-month extension. Electronic filing can be used to request an extension of time to file each of the forms listed in both Parts I and II with the exception of Form 8870 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 3-month extension of time (6 months for a corporation required to file Form 990-T) 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 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. Only file the original form with the IRS (no copies needed).

The automatic 3-month extension (6 months for a corporation required to file Form 990-T) 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 a total extension of 6 months for a return for a tax year.

### When To File

Generally, file Form 8868 by the due date of the return for which you are requesting an extension, or, in the case of an additional 3-month

extension, by the extended due date of the return. When requesting an additional extension of time to file, file Form 8868 early so that if your request is denied you can still file your return on time.

### 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

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 their own Form 8868, and pay only their 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. 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, address, 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.

**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.

If you receive an extension of time to file, you will not be charged a late payment penalty if (a) the tax shown on lines 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 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.

**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.

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

### Tax Payments

The exempt organization must use electronic funds transfers to make all federal tax deposits, including excise and income taxes. Forms 8109, Federal Tax Deposit Coupon, and 8109-B, FTD Deposit Form (Over The Counter Version), can no longer be used to make federal tax deposits. Generally, electronic funds transfers are made using the Electronic Federal Tax Payment System (EFTPS). EFTPS is a free service provided by the Department of the Treasury.

To get more information about EFTPS or to enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477. Additional information about EFTPS is also available in Publication 966, The Secure Way to Pay Your Federal Taxes.

If the exempt organization does not want to use EFTPS, it can arrange for its tax professional, financial institution, payroll service, or other trusted third party to make deposits on its behalf. Services provided by a tax professional, financial institution, payroll service, or other third party may have a fee.

### Special Payment Option for Small Foundations

A private foundation may enclose a check or money order payable to the United States Treasury with Form 8868, if it meets all of the following requirements:

1. The foundation must not be required to use EFTPS,
2. The amount entered on line 3a of Part I or line 8a of Part II of Form 8868 must be less than \$500, and
3. The payment must be the full balance due.

Be sure to write the fiscal or calendar year and "Form 8868" and the foundation's name, address, and EIN on its 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.

### Part I. Automatic 3-Month Extension

Only complete Part I if you are applying for an automatic 3-month extension of time (6 months for a corporation required to file Form 990-T) to file the organization's return.



The automatic 6-month extension applies only to Form 990-T filed by a corporation.

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.

**Name of exempt organization or other filer.**

The filer may be an exempt organization, a non-exempt organization (e.g., 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 federal employer identification number. Individuals must enter their social security number.



*Filers should only fill in one box.*

**Line 1.** The date that is entered on line 1 cannot be later than 3 months (6 months for a corporation required to file Form 990-T) 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 Publication 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 with Form 8868.

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 when applying for an extension of time to file under Part I.

**Part II. Additional (Not Automatic) 3-Month Extension**



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.

**Name of exempt organization or other filer.**

The filer may be an exempt organization, a non-exempt organization (e.g., 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 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 your 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 federal employer identification number. Individuals must enter their social security number.



*Filers should only fill in 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.** 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 Publication 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, the organization must file an application on time and include an adequate explanation

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 explanation.

Generally, we will evaluate an application on the organization's efforts to fulfill the filing requirements, rather than on convenience for 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.



*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.*

**Note.** All filers must complete lines 8a, b, and c, even if you are exempt from tax or do not expect to have any tax liability.

**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 further interest and penalties, send the full balance due with Form 8868.

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

**Note.** Be sure to also refer to 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.** When applying for an extension of time to file under Part II, a signature is required. The person who signs this form may be:

- A fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Forms 990, 990-EZ, 990-BL, 990-PF, 990-T, or 8870.
- A principal officer of a corporate organization filing Forms 990, 990-EZ, 990-PF, 990-T, 4720, 6069, or 8870.
- A foundation manager, trustee, or disqualified person filing Forms 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.

**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. We use this information to record applications for extensions of time to file certain information returns and, in the case of non-automatic extensions, to determine whether to grant the applications. You are not required to seek an extension of time to file these returns; however, if you want an extension of time, sections 6001, 6081, and 6109 and their

regulations require you to provide this information. Failure to provide the requested information may delay or prevent the processing or granting of your application; providing false information may subject you to penalties.

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.

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.

If you fail to provide this information in a timely manner or provide incomplete or false information, you may be liable for penalties and interest.

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

<b>Form 8868</b>		
	<b>Part I</b>	<b>Part II</b>
<b>Recordkeeping</b>	4 hr., 46 min.	5 hr., 15 min.
<b>Learning about the law or the form</b>	6 min.	-0-
<b>Preparing and sending the form to the IRS</b>	10 min.	5 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 send your comments to the 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* above.