

Recent Legislation Requires Tax Exempt Organizations to E-File

By [Donell L. Gibson, Jr.](#)

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The Internal Revenue Service (“IRS”) recently announced that the Taxpayer First Act (H.R.3151), enacted on July 1, 2019, requires tax exempt organizations to electronically file information returns and related forms. Organizations that have previously filed paper forms will receive a letter from the IRS informing them of this change and the filing deadlines will vary by form type. The following IRS forms are subject to the new electronic filing requirement: Form 990; Form 990-PF; Form 990-EZ; Form 8872; and, Form 1065.

Under the new law, organizations that file IRS Forms 990 and 990-PF and have tax years ending on July 31, 2020, and later, must now file electronically. Those that file IRS Forms 990 and 990-PF and have tax years ending on or before June 30, 2020, however, may still file paper forms for that tax year. All IRS Forms 990 and 990-PF must then be filed electronically for all subsequent tax years. Organizations required to file IRS Forms 990-T and 4720 may also submit paper forms pending conversion into electronic format.

Small organizations are allowed a “postponement” as a form of transition relief under the new law. In other words, the IRS will accept either paper or electronic returns filed by these organizations for tax years ending on or before June 30, 2021. IRS Form 990-EZ must be filed electronically for tax years ending July 31, 2021, and later. Note, IRS Form 990-EZ may be filed by organizations with annual gross receipts less than \$200,000, and total assets at tax year-end less than \$500,000.

IRS Form 8872 must be filed electronically for organizations with reporting information periods starting on or after January, 2020. Such organizations include political parties, political action committees and campaign committees of candidates for federal, state or local office.

If you have questions about electronically filing your tax exempt organization’s information return or related forms with the IRS, please contact Matthew R. Clouden at mclouden@lippes.com

Related Team



Donell L. Gibson, Jr.
Senior Associate



Donell L. Gibson, Jr.
Senior Associate

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