

To Our Clients and Friends:

In March, the IRS released Announcement 2011-20 granting **tax exempt Hospitals that file Schedule H**, an automatic three month extension of time to file Form 990 for 2010. Form 8868, Application for Extension of Time to File an Exempt Organization Return, is not required to be filed for these Hospitals. If additional time is required beyond the original automatic three month extension, the Hospital may request an additional three month extension of time to file by completing and filing Form 8868, Part II. For calendar year entities, the original Form 990 that would otherwise be due by May 15th will be automatically extended three months until August 15th.

New York State has **not** adopted IRS Announcement 2011-20 and requires a request for an extension of time to be filed for **BOTH** the initial three month period and an additional three month period. The process for requesting an extension of time to file has not changed from previous years with the exception that a Hospital will not have a copy of a completed Form 8868 to attach. Therefore, submit a written request by email to charities.extension@oag.state.ny.us including the name of the Hospital and its NYS registration number in the subject line and stating the reason for the request in the body of the email.

Please note that this exception does not apply to Form 990-T, which for calendar year entities is also due May 15th. If an extension of time to file is needed, a Form 8868, Application for Extension of Time to File an Exempt Organization Return, must be completed and filed.

Similarly, to extend NYS CT-13, Form CT-5, Request of Six-Month Extension to File is required to be completed and timely filed by May 15th for calendar year entities.

If you have any questions with regard to this information or you require further clarification , **please contact Angela Franco, Joe Schlegel or Deb Stuck.**