

# Instructions for Form 8868

(Rev. January 2024)



Department of the Treasury  
Internal Revenue Service

## Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

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 [IRS.gov/Form8868](https://www.irs.gov/Form8868).

### What's New

Form 8868 was revised to include the extension of time to file Form 5330, Return of Excise Taxes Related to Employee Benefit Plans. If approved, you may be granted an extension of up to 6 months after the normal due date for Form 5330. Form 5330 filers must complete Part I, Part III, and sign under penalties of perjury. Form 5330 has two Return Codes. Enter the appropriate code if filing as individual, or other than individual.

### Reminders

**Automatic revocation.** If an exempt 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](https://www.irs.gov/charities-non-profits/automatic-revocation-of-exemption) for details on revocation and reinstatement for an exempt organization.

**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 in Part I (except for Form 8870, application 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-TE or Form 8879-TE for payment instructions.*

## General 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 or by a Form 5330 filer to request an extension of up to 6 months to file a return for excise taxes related to employee benefit plans.

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 extension of time to file, and submit the original form to the IRS (no copies are needed).

For all forms (except Form 5330) an automatic 6-month extension will be granted if you properly complete this form, file it, and pay any balance due on Part II, line 3c, by the due date for the return for which the extension applies.

To be eligible for an extension for Form 5330, you must properly complete this form, file it, and pay any balance due on Part III, line 1b, 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 extension of 6 months will only be allowed 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. To request an extension of time to file Form 5330, file Form 8868 in sufficient time for the IRS to consider and act on it before the return's normal due date.

### 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 original return when it is filed.

### Filing Information

**No blanket requests.** File a separate Form 8868 for each return for which you are requesting an 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.

**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 ½ 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.

**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

**Exempt Organization Returns.** Each tax-exempt organization must make all federal tax deposits (including excise and income taxes) electronically. You can use the Electronic Federal 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.

**Form 5330 filer.** If you file Form 8868 electronically, you can pay by using EFTPS or by Electronic Funds Withdrawal (EFW). Visit [IRS.gov/EFW](https://www.irs.gov/efw) for more information. Also, you may send check or money order payable to "United States Treasury." Do not send cash. On all checks or money orders, write your name, filer's identifying number (EIN or SSN), plan number, Form 5330 section number, and the tax year to which the payment applies. For information on where to send your payment, see *Where To File*, earlier.

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.

To get more information about EFTPS or to enroll in EFTPS, visit [EFTPS.gov](https://www.irs.gov/efw), or call 1-800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966, Electronic Federal Tax Payment System: A Guide to Getting Started.

## Specific Instructions



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

### Part I. Identification

#### **Name of exempt organization, employer or other filer.**

The filer may be an exempt organization, a nonexempt organization (for example, a disqualified person or a foundation manager trustee), an employer, or an individual. Certain filers may not be an exempt organization. For example, Form 4720 and Form 5330 filers may be one of the other entities listed above.

**Taxpayer identification number (TIN).** Exempt organizations such as corporations, private foundations, and trusts must enter their TIN. Individuals must also enter their TIN.

For Form 5330 filers the TIN is either the employer identification number (EIN) or the filer's social security number (SSN), but not both.

**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 you have a P.O. box, show the box number instead of the street address.

If the mail is received 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 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 mailing address has changed since it filed its last return, use Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party – Business, to notify the IRS of the change. A new address shown on Form 8868 will not update the filer'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. Form 5330 has a Return Code for each type of return. Enter the appropriate code if filing as individual, or other than individual.



*Complete either Part II or Part III, but not both. Form 5330 filers must complete the plan name, plan number, and plan year ending for the plan included on this Form 8868, before completing Part III.*

### Part II. Automatic Extension of Time To File for Exempt Organizations

**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 3b.** See the organization's tax return and its instructions to estimate any refundable credits and estimated tax payments made. 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 how to make payments, see *Tax Payments*, earlier.

**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 Part II filers.

## Part III. Extension of Time To File Form 5330

File one Form 8868 to request an extension of time to file Form 5330 for excise taxes with the same filing due date. For specific information on excise tax due dates, see the Instructions for Form 5330.

**How to file.** A separate Form 8868 must be used for an extension of time to file Form 5330. For example, if an employer maintains multiple plans and wishes to request extensions of time to file, a separate Form 8868 must be used for each plan.



*An extension of time to file does not extend the time to pay the tax due. Any tax due must be paid with this application for an extension of time to file Form 5330. Additionally, interest is charged on taxes not paid by the due date even if an extension of time to file is granted.*

File Form 8868 in sufficient time for the IRS to consider and act on it before the return's normal due date. The normal due date is the date the Form 5330 would otherwise be due, without extension.

**Note.** You will receive a computer-generated notice to inform you if your extension is approved or denied.

**Line 1.** On line 1, enter the requested due date. If your application for extension of time to file Form 5330 is approved, you may be granted an extension of up to 6 months after the normal due date of Form 5330.

**Line 1a.** Indicate the section(s) for the excise tax for which you are requesting an extension.

**Note.** File a separate Form 8868 for each Section of Form 5330 (Section A, Section B, etc.) you are requesting an extension of time to file.

**Line 1b.** Enter the amount of tax estimated to be due with Form 5330 and include your payment with this form.

For information on how to make payments, see *Tax Payments*, earlier.

**Line 2.** The IRS will grant a reasonable extension of time (not to exceed 6 months) for filing Form 5330 if you file a timely application showing that you are unable to file Form 5330 because of circumstances beyond your control. Clearly describe these circumstances. Generally, an application will be considered based on your own efforts to fulfill this filing responsibility, rather than the convenience of anyone providing help in preparing the return. However, consideration will be given to any circumstances that prevent your practitioner, for reasons beyond his or her control, from filing the return by the normal due date, and to circumstances in which you are unable to get needed professional help despite timely efforts to do so.



*If we grant you an extension of time to file Form 5330 and later find that the statements made on this form are false or misleading, the extension will be null and void. A late filing penalty associated with the form for which you filed this extension will be charged.*

### Signature

If you are filing Form 8868 for an extension of time to file Form 5330, the Form 8868 must be signed. The person who signs this form may be an employer, a plan sponsor, a plan administrator, a disqualified person required to file Form 5330, an attorney or certified public accountant qualified to practice before the IRS, a person enrolled to practice before the IRS, or a person holding a power of attorney.

If you are filing Form 8868 for any form, besides Form 5330, a signature is not required.

**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.

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 territories 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.

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. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-0575 and is shown below.

<b>Recordkeeping</b> . . . . .	3 hr., 49 min.
<b>Learning about the law or the form.</b> . . . . .	0 hr., 24 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	0 hr., 28 min.

Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address. Instead, see *Where To File*, earlier.

**Comments and suggestions.** We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue

