

Filing Deadlines Questions

(Updated Monday, February 27, 2023 11:25 AM)

As questions come in on Revenue Procedure 2018-58, they are archived here to be available for future reference.

Form	
720	Not included in relief.
941	Not included in relief.
990	<p>Included in Section 10 of RP 2018-58.</p> <p>11. Sec. 6033(g)(1) and Sec. 1.6033-2(e) Annual information returns, Forms 990, Return of Organization Exempt From Income Tax, of certain tax-exempt political organizations described under section 527 must be filed on or before the 15th day of the fifth month following the close of the taxable year.</p>
1041-A	<p>Included in Section 10 of RP 2018-58.</p> <p>12. Sec. 6034 and Sec. 1.6034-1(c) Annual information returns, Forms 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts, of trusts claiming charitable or other deductions under section 642(c) must be filed on or before the 15th day of the fourth month following the close of the taxable year of the trust.</p>
1042S, 1042T	These are information returns due on 3/15. Not included in relief.
5227	<p>Included in Section 9 of RP 2018-58</p> <p>4. Sec. 664, Sec. 642, and Sec. 4947, and Secs. 1.664-1, 1.642(c)-5, and 53.4947-1 All charitable remainder trusts described under section 664, all pooled income funds described under section 642(c)(5), and all other trusts that meet the definition of a split-interest trust under section 4947(a)(2) must file an annual return, Form 5227, Split-Interest Trust Information Return, to report financial activities, provide information about charitable deductions and distributions, and determine if the trust is treated as a private foundation and subject to certain excise taxes on or before the 15th day of the fourth month following the close of the taxable year. In addition, a charitable</p>

