



Department of the Treasury
Internal Revenue Service

www.irs.gov

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Notice - Filing Form 8868 Correctly

Form 8868, *Application for Extension of Time to File an Exempt Organization Return*, is being revised in response to new procedures for processing extension requests. In the past, the form allowed filers to designate an alternate mailing address for sending a copy of an approved extension.

All filers requesting an extension of time to file an exempt organizations return (other than Form 990-T) receive an additional three months to file and may request an additional three months if needed. (Form 990-T filers generally receive an automatic six month extension.) Under the new procedures, the IRS now sends Notice CP 211 to notify filers of the action taken on their extension request. This notice is mailed to the address listed on our records.

In addition, as revised, Form 8868 no longer includes space for an alternate mailing address for sending a copy of an approved extension to your representative. If your tax representative wants to receive a copy, you must file **Form 2848**, *Power of Attorney and Declaration of Representative*, or **Form 8821**, *Tax Information Authorization*. NOTE: If you filed the Form 2848 or 8821 at the same time as the Form 8868, then the CP 211 may still have been sent to the address on the Form 8868 because there was not enough time to establish the alternate mailing address.

Do not attach the CP 211 notice or Form 8868 to your return when you file it. This will delay processing of your return.

Notice 1369 provides more information about a due date error in some copies of the CP 211 notice. Please consult the notice to make sure your extension request for Form 990-T is timely.
