

## HOSPITALS GET EXTRA TIME TO FILE THEIR 2010 FORM 990S

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Healthcare

Most hospitals have been given an extra three months to file their Form 990 for 2010. An official IRS announcement issued February 23 granted the automatic extension to hospitals that meet the following two criteria:

- the hospital is required to file Schedule H with itsForm 990
- the Form 990 for 2010 is due prior to August 15, 2011

Hospitals with a December 31 financial year normally must file their Form 990 by May 15, or by August 15 if they file a timely request for extension. Under the IRS announcement, such hospitals would not need to file the extension request this year.

The IRS is also asking hospitals that file Schedule H to hold off on filing their 2010 Form 990 until July 1, 2011. The automatic extension and the request to delay filing are intended to give the IRS time to complete changes to its forms and systems that are required under the Patient Protection and Affordable Care Act of 2010.