



March 31, 2020

The Honorable Steven T. Mnuchin  
Secretary  
U.S. Department of the Treasury  
1500 Pennsylvania Ave., NW  
Washington, DC 20220

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave., NW  
Washington, DC 20225

Dear Secretary Mnuchin and Commissioner Rettig:

On behalf of our nation's not-for-profit, tax-exempt hospitals, health systems and other health care organizations, the American Hospital Association, Association of American Medical Colleges and Catholic Health Association of the United States request that the Internal Revenue Service provide an automatic extension of six months for filing Forms 990, 990-T, and 4720 to any Section 501(c)(3) organization that is required to file Form 990, Schedule H.

Following the President's emergency declaration pursuant to the Stafford Act, the IRS announced on March 21 in Notice 2020-18, that the federal income tax return filing due date for individuals and businesses is automatically extended from April 15, to July 15. Similarly, relief should be granted to our nation's tax-exempt hospitals, which were not covered by Notice 2020-18.

Hospitals and health systems are on the front lines in responding to and meeting the needs of communities as they confront the COVID-19 pandemic. This unprecedented effort has disrupted normal clinical and management operations in unforeseen ways. At this time, all resources must be made available to meet the demands of the health and economic emergency we face. Therefore, we seek a six-month automatic extension of deadlines for filing the forms noted above. This extension should apply to regular deadlines for filing any such return otherwise due between March 13, 2020 and the end of the national emergency. No penalties of any kind should be imposed if any hospital facilities operated by the section 501(c)(3) organization required to file Schedule H are delayed up to one year in completing a community health needs assessment (CHNA) or implementation plan.

Thank you for your ongoing leadership during this difficult time.

Sincerely,

/s/

Richard J. Pollack  
President & CEO  
AHA

/s/

David J. Skorton, M.D.  
President & CEO  
AAMC

/s/

Sr. Mary Haddad, RSM  
President & CEO  
CHA

Cc: Margaret Von Lienen, Director, Exempt Organizations and Governmental Entities  
Victoria Judson, Associate Chief Counsel for Employee Benefits, Exempt Organizations and Employment Tax  
Janine Cook, Deputy Associate Chief Counsel for Employee Benefits, Exempt Organizations and Employment Tax