



Notice 2018-100 and Fiscal Year 2017 Form 990-T Filers

For exempt organizations, Notice 2018-100 waives the addition to tax under section 6655 of the Internal Revenue Code for underpayment of estimated income tax required to be paid by December 17, 2018, to the extent that the underpayment of estimated income tax was due to changes to the tax treatment of qualified transportation fringes enacted as part of P.L. 115-97. To be eligible for the relief an organization must not have been required to file a Form 990-T for the tax year preceding its first tax year ending after December 31, 2017. This relief is limited to tax-exempt organizations that timely file Form 990-T and timely pay the amount reported for the tax year for which relief is granted. See [Notice 2018-100](#) for more information on the waiver, including eligibility. An organization claiming the waiver for a fiscal tax year that begins in 2017 should write “Notice 2018-100” on the top of its Form 990-T.

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