

## Required Federal Filings

### **990 Postcard (Federal tax return if gross receipts are normally \$50,000 or less)**

- To be filed by May 15<sup>th</sup> each year for the previous calendar year (if year-end is 12/31).
- Must be filed electronically
- File online here:  
<https://sa.www4.irs.gov/eauth/pub/login.jsp?Data=VGFyZ2V0TG9BPUI%253D&TYPE=33554433&REALMOID=06-000ca231-ad53-16bc-8663-483c0adb40e7&GUID=&SMAUTHREASON=0&METHOD=GET&SMAGENTNAME=UOKC7yx4eMTO24FGxPfBRb5q3Mj3Xh3pyXfBEjYyHJ97nGCXu16wx5MzFHjfZmlG&TARGET=-SM-http%3a%2f%2fsa%2ewww4%2eirs%2egov%2fepostcard%2fsecure%2fhome%2f>
- You will only need to know the following to file:
  - [Employer identification number](#) (EIN), also known as a Taxpayer Identification Number (TIN).
  - [Tax year](#)
  - Legal name and mailing address
  - Any other names the organization uses
  - Name and address of a principal officer ( Board President)
  - Web site address if the organization has one
  - Confirmation that the organization's annual [gross receipts](#) are \$50,000 or less
  - If applicable, a statement that the organization has terminated or is terminating (going out of business)
- Additional information can be located here: <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>
- Once you file the postcard, print a confirmation that it was filed for your records.

OR

### **990-EZ (Federal tax return if gross receipts are less than \$200,000 and total assets less than \$500,000)**

- Two page return
- To be filed by May 15<sup>th</sup> each year for the previous calendar year (if year-end is 12/31).
- May be filed electronically or mailed
- Recommended that a professional or experienced volunteer or board member prepare and file this return.

OR

### **990 (Federal tax return if gross receipts are greater than \$200,000 and total assets greater than \$500,000)**

- Long return – asks for financial information and well as a lot of informational questions
- To be filed by May 15<sup>th</sup> each year for the previous calendar year (if year-end is 12/31).
- May be filed electronically or mailed. Electronic filing only required for “large organizations” having over \$10 million in assets.
- Recommended that a professional or experienced volunteer or board member prepare and file this return.

**Have a unique situation or not sure which to file? Learn more here:**

<https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in>

**You will receive NO reminder from the IRS that the 990 return is due. You must proactively remember to file this return. If you fail to file for 3 years, the IRS will take away your 50(c)3 status.**

## Required State Filings

### **NP-20 (State tax return)**

- To be filed by May 15<sup>th</sup> each year for the previous calendar year (if year-end is 12/31).
- One page form to complete.
- Now have the option to file online or mail in the form
- Download and complete the NP-20 PDF form here: <https://www.in.gov/dor/3506.htm>
- Mail completed form to address listed on PDF. Must also include a copy of your Board of Directors (names, titles, addresses) and a copy of your completed 990 Postcard.
- You will receive NO reminder from the state that this return is due

### **Business Entity Report**

- Due every two years. The report is due during the anniversary month of your organizations formation.
- Must be submitted electronically
- File online here (click “File My Business Entity Report” in the middle of the page): <https://inbiz.in.gov/business-filings>
- The report asks you to confirm basic information (address and officers) and confirms that you are still an active organization in the State of Indiana.
- Once you create an account, you will be able to see your due date. They will also email you reminders when a report is due.
- Small fee for filing (less than \$10)

## Other Important Documents to Have on File

### **IRS Determination Letter**

- Letter from the IRS which notifies a nonprofit organization that its application for federal tax exemption under Section 501(c)(3) has been approved
- Important designation for the following reasons
  - Makes you exempt from federal income taxes
  - Donors can claim their contributions to your organization on their annual tax returns
  - May be eligible for discounts on USPS postage rates and other goods and services
  - Grantmakers may require you to be a 501(c)3
  - Gains you credibility in the nonprofit sectors and with donors
- If you have misplaced your 501(c)3 determination letter, you can get a copy of an affirmation letter to have “proof” of your tax-exempt status. Call the IRS Customer Service for nonprofit organizations at 1-877-829-5500 and give them your nonprofit’s name and Employer Identification Number (EIN).

### **Bylaws**

- Bylaws document the internal operating rules of the organization and are the main governance document. It is important to review these bylaws at least every two years to make sure you are still in compliance or if a change should be made.