



*The following information should be used as a guide for nonprofit organizations. Tax professionals should be consulted if additional guidance is needed.*

### Federal Tax Return

To be filed by the 15<sup>th</sup> day of the 5<sup>th</sup> month following the end of the organization's taxable year (May 15<sup>th</sup> if year-end is 12/31).

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

- Must be filed electronically.
- You can file online [here](#)
- Information required:
  - [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)
- There are some organizations not permitted to file the postcard. Additional information can be located [here](#).
- Requires no tax experience or specialized accounting knowledge to prepare and file.
- 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**

- [Four-page return](#)
- Must be filed electronically.
- Recommended that a tax 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 as well as organizational questions.
- 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.
- Recommended that a tax 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 501(c)3 status. The return is due 5 ½ months after your fiscal year end.**

## Required State Filings

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

- Previously known as NP-20
- Starting after 2022, the due date is based on the last two digits of your organization's Federal EIN.
  - May 15, 2024, if your organization does not have a FEIN or your FEIN ends in 00 through 24.
  - May 15, 2025, if your organization's FEIN ends in 25 through 49.
  - May 15, 2026, if your organization's FEIN ends in 50 through 74.
  - May 15, 2027, if your organization's FEIN ends in 75 through 99.
  - After the date shown above, your organization (and new nonprofits) must file Form NP-20R by May 15th every fifth year.
- Must [file online](#). Filing asks for basic information, a copy of your federal tax return, and a list of your Board of Directors.
- Requires no tax experience or specialized accounting knowledge to prepare and file.
- Do not expect to receive a reminder from the state that this return is due. It is recommended you [login](#) to the site each year when your federal tax return is due just to confirm if your NP-20R is due that year as well.

### **Business Entity Report**

- Due every two years. The report is due during the anniversary month of your organization's 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 confirm 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. The state will 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.