

# Forming and Maintaining a Nonprofit Organization

## Georgia Edition

A Foundation Group® Guidebook

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### GEORGIA COMPLIANCE CHECKLIST

#### FEDERAL FILING REQUIREMENTS

1. **IRS FORM 990 FILINGS - due by the 5<sup>th</sup> month and 15<sup>th</sup> day after fiscal year end.**

**Filing Due Date:**

**Location of past filed copies:**

**NOTE: Churches are the only 501(c)(3) organizations that do not have an IRS Form 990 requirement.**

#### STATE FILING REQUIREMENTS

2. **CHARITABLE SOLICITATIONS**

**Organization type does not qualify for registration.**

**Applied for registration. Date applied:**

**Registration Certificate Number:**

**Renewal Date Due:**

**Location of original filed copy:**

3. **CORPORATE REPORT**

**Annually – Your state has an annual filing requirement.**

**Due date and year:**

**Location of past filed copies:**

4. **STATE CORPORATE TAX – Most states recognize the federal Letter of Determination and do not require any additional, state filings in order to be income tax-exempt for state purposes. However your state has its own recognition requirements.**

**Applied for registration or exemption. Date applied:**

**Registration Certificate Number:**

**Renewal Date Due:**

**Location of original filed copy:**

5. **STATE SALES TAX EXEMPTION – State usually offer sales tax exemption for nonprofits or they don't. Georgia has a variation and has very limited or specific protocols to grant sales tax exemption. For further information, please contact your state.**

**The organization could have additional state and federal filing requirements. This would depend on the type of organization and other factors such as: product sales, employees and independent contractors.**

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