

Forming and Maintaining a Nonprofit Organization

Alabama Edition

A Foundation Group® Guidebook

ALABAMA COMPLIANCE CHECKLIST

FEDERAL FILING REQUIREMENTS

1. **IRS FORM 990 FILINGS** - due by the 5th month and 15th 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 or exemption. Date applied:

Registration Certificate Number:

Renewal Date Due:

Location of original filed copy:

NOTE: Churches do have a filing requirement to be exempt from registration in this state.

3. **CORPORATE REPORT** – Alabama does not have a corporate report requirement.
4. **STATE CORPORATE INCOME TAX** – Your state recognizes the federal Letter of Determination and does not require any additional state filings in order to be income tax-exempt for state purposes.
5. **STATE SALES TAX EXEMPTION** – States usually offer sales tax exemption for nonprofits. Your state has a variation and has very limited or specific protocols to grant sales tax exemption. Please contact your state directly for further information.

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.