

Forming and Maintaining a Nonprofit Organization  
Arizona Edition  
A Foundation Group® Guidebook

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**ARIZONA 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** – Arizona no longer requires nonprofit organizations to register for charitable solicitations (see Veteran’s exception in notes above)

3. **CORPORATE REPORT**

Annually – Your state has an annual filing requirement

Due date and year:

Location of past filed copies:

4. **STATE CORPORATE/INCOME/EXCISE 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 or they don’t. Your state has a variation that is very limited and specific. Please contact your state directly for further assistance.

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.