

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

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**DELAWARE 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** – Your state does not have a charitable solicitations filing requirement. However, if you solicit funds in other states you may have filing requirements for those states. If you utilize a Professional Fundraising Counsel or Professional Fundraiser, please enquire your state’s Attorney General’s Office for specific guidelines and regulations.
3. **CORPORATE REPORT**  
Annually – Your state has an annual filing requirement  
Due date and year:  
Location of past filed copies:
4. **STATE CORPORATE 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** – Your state does not have sales tax and therefore sales tax exemption is not applicable.

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.