

Forming and Maintaining a Nonprofit Organization

Idaho Edition

A Foundation Group® Guidebook

IDAHO 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

1. **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 with your Attorney General’s office for specific guidelines and regulations.

2. **CORPORATE ANNUAL REPORT**

Annually – Your state has an annual filing requirement.

Due date and year:

Location of past filed copies:

3. **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.
4. **STATE SALES TAX EXEMPTION** – States usually offer sales tax exemption for nonprofits or they don’t. Your state has a variation and has very limited or specific protocols to grant sales tax exemption. For further information, please contact your state directly.

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