

Forming and Maintaining a Nonprofit Organization

Maine Edition

A Foundation Group® Guidebook

MAINE 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:

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** – States usually offer sales tax exemption for nonprofit organizations or they do not. Your state 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.