

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

OKLAHOMA 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 – State does not have a corporate annual report requirement.**
- 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 offer no such exemption. Your state has a variation and has very limited or specific protocols to grant sales tax exemption. For further information, please contact your state office.**

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.