

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

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**OREGON 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**

1. **CHARITABLE SOLICITATIONS**

Organization type does not qualify for registration.

Applied for registration. Date applied:

Registration Certificate Number:

Renewal Date Due:

Location of original copy:

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** – Oregon does not have sales tax.

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