

Forming and Maintaining a Nonprofit Organization

Texas Edition

A Foundation Group® Guidebook

TEXAS 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** - Texas 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 inquire with your Attorney General's office for guidelines and regulations.

3. **CORPORATE REPORT**

4 years - Instead of annually your state requires one every 4 years.

Due date and year:

Location of past filed copies:

4. **STATE CORPORATE TAX** – Most states recognize the federal Letter of Determination and do not require any additional, state filings in order to be income tax-exempt for state purposes. However your state has its own recognition requirements.

Applied for registration or exemption. Date applied:

Registration Certificate Number:

Renewal Date Due:

Location of original filed copy:

5. **STATE SALES TAX EXEMPTION (combined with State Corporate Tax Exemption)**

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.