

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

WEST VIRGINIA 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

- ☐ **Organization type does not qualify for registration.**
- ☐ **Applied for registration. Date applied:**
- ☐ **Registration Certificate Number:**
- Renewal Date Due:**
- Location of original filed copy:**

2. CORPORATE BIENNIAL REPORT

Annually – Your state has an annual filing requirement.

- ☐ **Due date and year:**
- Location of past filed copies:**

3. STATE CORPORATE INCOME 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:**

4. STATE SALES TAX EXEMPTION

- ☐ **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:**

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
