

Forming and Maintaining a Nonprofit Organization

Wisconsin Edition

A Foundation Group® Guidebook

WISCONSIN 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 copy:

2. CORPORATE ANNUAL REPORT

Annually – Your state has an annual filing requirements.

- ☐ **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

- ☐ **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
