

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

WYOMING 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 – Your state 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.**
- 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 – States usually offer sales tax exemption for nonprofit organizations or they don’t. Your state has a variation and has very limited or specific protocols to grant sales tax exemption. Please contact your state for more specific information.**

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