![National Council of Nonprofits logo]

Annual Filing Requirements for Nonprofits

Disclaimer: *The resources on this website do not constitute legal advice and are intended as educational background only. Because failing to submit required annual filings can be very serious, resulting in penalties and even the loss of tax-exempt status, the National Council of Nonprofits encourages nonprofits to seek assistance from qualified professionals for guidance on what federal and state and filings obligations apply to your nonprofit.*

Federal Filings

Almost all charitable nonprofits that are recognized as tax-exempt by the IRS are required to file an annual report with the IRS, known as the "Form 990." The IRS Form 990 is a public document that is available on GuideStar, and also from the charitable nonprofit, upon request, in accordance with IRS "public disclosure" regulations.

- Read more about federal filings that apply to charitable nonprofits.
- Small nonprofits with annual receipts of $50,000 or LESS may use the IRS Form 990-N ("postcard") to submit an annual report to the IRS.

State Filings

Most states require nonprofit corporations to file one or more reports or registrations every year. In general there are four different kinds of filing requirements: Corporate filings; financial reports; fundraising registrations, and state tax-exemption filings. Many state associations of nonprofits offer summaries of the filing requirements that apply for nonprofits in their states.

- [Read more about state filing](#) requirements that apply to charitable nonprofits.
- Read about filing requirements for fundraising, known as "[charitable solicitation](#)" regulations.