

Nonprofit Organization Federal & State Filing Requirements

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FEDERAL FILING REQUIREMENTS

Generally, every nonprofit organization is required to file an annual information return with the Internal Revenue Service¹. The type of return to be filed is dependent upon the annual receipts of the organization for the year of filing. The following table contains the guidelines for tax years ending on or before December 31, 2010 and later:

2010 Tax Year and later	Form to File
Gross receipts normally ≤ \$50,000	990-N
Gross receipts > \$50,000 and < \$200,000, and Total assets < \$500,000	990-EZ or 990 (Must include Schedule A, & all other relevant Schedules)
Gross receipts ≥ \$200,000, and/or Total assets ≥ \$500,000	990 (Must include Schedule A, and all other relevant Schedules)
Private Foundation	990-PF

An organization's filing is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on June 30, 2011, your filing is due November 15, 2011. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day. An organization may file for extension.

An organization that fails to file for three consecutive years will automatically lose its exempt status. In addition, the organization may also have to file Form 990-T, Exempt Organization Business Income Tax Return, if it has unrelated business income.

STATE FILING REQUIREMENTS

If your organization is soliciting donations in Connecticut, then your organization must make an annual charitable registration filing with the Connecticut Department of Consumer Protection if it solicits and receives gross contributions (nationwide) in excess of \$50,000 in any one year¹. Once the registration is filed, it must be renewed each year.

Effective with charitable organization registrations due by March 31, 2011, the Department of Consumer Protection will mail a renewal form to be used for renewing applications before an organization registration expires. The new form, to be used only by already registered charitable organizations, consolidates the old four-page application to one page.

If a registered organization does not receive a renewal form or needs another copy, it can email ctCharityHelp@ct.gov and request a renewal form. There is an annual \$50.00 registration fee. The Annual Registration form should be filed with the Connecticut Department of Consumer Protection and is due every year by the end of the 5th month after the close of your tax year. Extensions may be submitted by e-mail only to Charity.extensions@ct.gov.

Charitable organizations registering in Connecticut for the first time should complete the Initial Charitable Organization Registration Application. In addition, if your organization has changed its location, you may need to update your registered office with the Secretary of State as well as the Connecticut Department of Consumer Protection.

In addition to your filing with the Department of Consumer Protection, you may need to provide financial statements audited by an independent certified public accountant as part of your registration. Please refer to the following table:

Gross Contributions	Type of Reporting Required
Less than \$50,000	Must file Form CPC-54, Claim of Exemption From Registration (only required to file once)
\$50,000 to \$499,999	Form 990, 990-PF or 990-EZ, whichever is applicable, and a Renewal Application for CT Charitable Organization Registration
Greater than \$500,000	Audited financial statements, Form 990, 990-PF or 990-EZ, whichever is applicable, and a Renewal Application for CT Charitable Organization Registration

INTERNET SOLICITATION AND STATE FILING REQUIREMENTS

The Charleston Principles were established by Charity Officials and address the issue of internet solicitation. The state of Connecticut has not legislatively adopted the Charleston Principles, but Connecticut does abide by them. In accordance with the Charleston Principles, if an organization is located in Connecticut and only solicits via the internet, it needs to register in Connecticut. If an organization is located outside of Connecticut and only solicits via the internet, it does not need to register.

¹ Some specific types of organizations such as religious, hospital and educational institutions are exempted from the registration requirements if they meet particular criteria.