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State Filing Requirements for Nonprofits

If a charitable nonprofit is an incorporated entity, it must follow state law requirements for annual or periodic registrations.

Each state's law is slightly different, but most require nonprofit corporations to periodically confirm or update their basic contact information, such as mailing address, names of responsible parties, and **registered agent**. If a charitable nonprofit has **employees**, there are initial and periodic employment forms to file with the state Department of Labor. In some states charitable nonprofits need to apply for **sales/use or property tax exemptions**, separately from other corporate registrations. In addition, the majority of states require charitable nonprofits that are engaged in [soliciting donations](#) to register with the state to report on the nonprofit's fundraising activities.

- [State charity officials state-by-state](#) (National Association of State Charity Officials)
- [State by state filing corporate requirements](#) (Hurwit and Associates)

Fundraising filing requirements

State laws differ, but the majority of states require charitable nonprofits that are soliciting contributions/donations to submit an initial registration and to follow-up with annual renewal registrations that describe the type of fundraising activities the nonprofit is engaged in. These state law requirements are known as “charitable solicitation” regulations. Charitable solicitation regulations also may require professional paid fundraisers working for the nonprofit to register with the state. In the majority of states, the regulations require nonprofits to register in the state BEFORE the nonprofit “solicits” any resident of the state (e.g., asks anyone who lives in the state for a contribution, whether by letter, or orally). Registration in several states may be required, depending on the fundraising scope of the nonprofit. It is common for a state to impose initial and renewal registration fees. Late fees may apply, and failure to register at all can result in civil, and even criminal penalties, in some cases.

- More information on [charitable registration](#).

Annual Corporate Filings

Most states require nonprofit corporations that are incorporated in the state (and/or registered to conduct business in the state) to file an annual or bi-annual corporate “report” (although it may be called something different) with the state. The filing is submitted to whichever state agency maintains corporate records of nonprofit corporations that are registered in that state. An annual filing fee may be required. Failure to file could result in a nonprofit losing its “good standing” in the state.

- [State by state filing requirements](#) (Hurwit and Associates)
- [State agencies](#) where nonprofit corporations file state-by-state (Harbor Compliance)
- [State laws regarding nonprofit audit requirements](#) (National Council of Nonprofits)

Other things to know about annual filings:

1. Registered agents: The annual corporate filing generally requires that a nonprofit identify its “registered agent” (someone who resides or works in the state) and submit a physical address (as opposed to a PO Box).
2. Address: When a nonprofit moves its physical office it is important to *record the change of address with the state* (and the IRS if the nonprofit is tax-exempt) so

that the nonprofit will receive notices from the state about filings and law changes that affect the nonprofit.

Q: What is the impact of losing "good standing" status?

A: If a nonprofit loses its "good standing," the nonprofit will not be permitted to make major changes, such as amend its articles of incorporation, change its name, change its registered agent, or merge/dissolve.

Annual financial returns

Many states require not only a renewal or update of corporate status but also special financial disclosures. Most states will accept the form that tax-exempt charitable nonprofits complete and file with the federal government each year: the [annual information return](#) (known as the IRS "[Form 990](#)"), but each state has its own requirements, so be sure to understand what the law in your state requires.

Tax-exempt status in the state

Some states require periodic renewal of the state's recognition of a nonprofit's tax-exempt status. For example, many states issue their own "tax-exempt certificate" for sales and use tax purposes that nonprofits must apply for and periodically renew.

- [Directory of state departments of revenue and taxation](#) (Harbor Compliance)
- Contact your [state association of nonprofits](#) for information on filing deadlines, access to forms, and where to file.

[Read about annual filings with the federal government/IRS filings.](#)

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