

# SMALL NONPROFIT FILING CALENDAR



Some organizations, such as those with employees, trademarks or trade names, unrelated business income, lobbying activities, or activities in other states, may need to file additional forms regularly. This calendar is not exhaustive and only includes some of the more commonly missed filings required for small public charities. As always, organizations should consult attorneys or tax advisors to determine what they must file and when to file it.

FORM	STATE OR FEDERAL AGENCY	DUE DATE	ORGANIZATIONS THAT MUST FILE
990, 990-EZ, Or 990-N	IRS	5 ½ months after the end of fiscal year (May 15 for calendar-year filers)	All organizations except churches (including synagogues, mosques, and temples). Organizations with incomes under \$5,000 or that have not yet applied for tax-exempt recognition should call (877) 829-5500 and ask to establish an account to file the 990-N.
Annual Solicitation Registration*	Maryland Office of the Secretary of State *Be sure to register in <u>all</u> states where the organization solicits. For information about registering in other states, consider using the Uniform Registration Statement, available at <a href="http://www.multistatefiling.org/">www.multistatefiling.org/</a>	Annually, within six months of the end of fiscal year (June for calendar-year filers).	All organizations that solicit donations, unless they are religious or seek donations solely from membership.
Form 1 Personal Property Return	Maryland Department of Assessments and Taxation	April 15	All corporations.

## OTHER REGULAR RECORDKEEPING RESPONSIBILITIES

Accurate Meeting Minutes	Every meeting. All organizations should meet at least once a year, and most meet more often, as spelled out by the bylaws.
Resident Agent	Annually, or when the person assigned leaves
Review Bank Signatories	Annually, or when the person assigned leaves
Audit	Annually

Replaces the chart on page 84 of *How to Start a Nonprofit Organization in Maryland* 7<sup>th</sup> Edition. For more detailed information on federal tax compliance and recordkeeping, consult IRS publication 4221-PC, available online at <http://www.irs.gov/pub/irs-pdf/p4221pc.pdf>.

# CHECKS, PENALTIES, AND FIXES



Not sure if a filing was missed? Missed a filing and not sure how to fix it? Below, find links to websites that show whether an organization filed the necessary forms, the penalties for failing to file, and an overview about how to fix a failure to file the forms listed on the other side of this page. To get help reinstating tax-exemption or reviving a corporate charter, Community Law Center recommends working with an attorney. To apply for legal services, see <http://communitylaw.org/apply-for-services/>

FORM	WHERE TO CHECK	PENALTIES FOR FAILURE TO FILE	HOW TO FIX IT
<p>990, 990-EZ, Or 990-N</p>	<p>Search the IRS exempt organizations select check online here: <a href="http://www.irs.gov/Charities-&amp;-Non-Profits/Exempt-Organizations-Select-Check">www.irs.gov/Charities-&amp;-Non-Profits/Exempt-Organizations-Select-Check</a> To find electronic copies of a filed 990 or 990-EZ, search <a href="http://www.guidestar.com/">www.guidestar.com/</a> (login required) or complete a Form 4506-A (<a href="http://www.irs.gov/pub/irs-pdf/f4506a.pdf">www.irs.gov/pub/irs-pdf/f4506a.pdf</a>) to request a copy from the IRS.</p>	<p>Failure to file three years in a row leads to automatic revocation of tax-exemption. The organization's name is added to IRS revocation list and becomes ineligible to receive tax deductible donations. Income may be subject to corporate income tax and the organization may be required to file the Form 1120.</p>	<p>Submit a new Form 1023 (and user fee) requesting reinstatement of tax-exemption, write "Automatically Revoked" at the top of the application and on the mailing envelope. Retroactive reinstatement of tax-exemption may be granted in certain very limited circumstances. Note that the organization's name remains on the list as a historical record even if tax-exemption is reinstated.</p>
<p>Annual Solicitation Registration*</p>	<p>Search the Maryland Charities Database here: <a href="http://www.sos.state.md.us/Charity/SearchCharity.aspx">http://www.sos.state.md.us/Charity/SearchCharity.aspx</a>  *Check with the responsible agency of other states where the organization solicits as well.</p>	<p>The late fee is \$25 per month or part of a month. Failure to register may result in a lawsuit where a court could order an organization to stop soliciting donations. The organization and/or its officers may be found guilty of a misdemeanor and fined up to \$3,000.</p>	<p>Submit the required registration along with the filing fee and any late fees. Small organizations (under \$25,000) may submit the Exempt Organization Fund-Raising Notice. Larger organizations and those hiring a professional fundraiser must submit the Annual Update of Registration form. Both forms and instructions are online here: <a href="http://www.sos.state.md.us/charity/RegisterCharity.aspx">www.sos.state.md.us/charity/RegisterCharity.aspx</a></p>
<p>Form 1 Personal Property Return</p>	<p>Enter the name of the organization in Maryland Department of Assessments and Taxation's Charter Record Search: <a href="http://sdatcert3.resiusa.org/ucc-charter/CharterSearch_f.aspx">sdatcert3.resiusa.org/ucc-charter/CharterSearch_f.aspx</a> Click on "General Information" to see if the organization is in good standing. Click on "Personal Property" to see if recent returns that have been filed.</p>	<p>Initial failure to file means the organization is not in good standing with the State. Failure to file several years in a row leads to forfeiture of the charter, which ends the organization's legal existence. Among other consequences, individual directors and officers may be liable for the organization's actions.</p>	<p>File the missing returns for each year (<a href="http://www.dat.state.md.us/sdatweb/pp_oldforms.html">www.dat.state.md.us/sdatweb/pp_oldforms.html</a>). Note that most nonprofits are exempt from personal property taxes and filing fees. If the charter is forfeited, file Articles of Revival and pay any required filing fees. (<a href="http://www.dat.state.md.us/sdatweb/corp_revive.pdf">www.dat.state.md.us/sdatweb/corp_revive.pdf</a>)</p>

An ounce of prevention is worth a pound of cure! See the other side of this handout for filing deadlines.