

Forming and Maintaining a Nonprofit Organization

Hawaii Edition

A Foundation Group® Guidebook

HAWAII 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

2. **CHARITABLE SOLICITATIONS**

Organization type does not qualify for registration.

Applied for registration or exemption. Date applied:

Registration Certificate Number:

Renewal Date Due:

Location of original filed copy:

3. **CORPORATE REPORT**

Annually – Your state has an annual filing requirement

Due date and year:

Location of past filed copies:

4. **STATE CORPORATE TAX – Most states recognize the federal Letter of Determination and do not require any additional, state filings in order to be income tax-exempt for state purposes. However, your state has its own recognition requirements.**

Applies for registration or exemption. Date applied:

Registration Certificate Number:

Renewal Date Due:

Location of original filed copy:

5. **STATE SALES TAX EXEMPTION – Sales Tax Exemption is not available in your state.**

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.