

# Forming and Maintaining a Nonprofit Organization

## Mississippi Edition

A Foundation Group® Guidebook

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### MISSISSIPPI COMPLIANCE CHECKLIST

#### FEDERAL FILING REQUIREMENTS

1. **IRS FORM 990 FILINGS - due by the 5<sup>th</sup> month and 15<sup>th</sup> 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 INCOME 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 – States usually offer sales tax exemption for nonprofit organizations or they do not. Your state has a variation and has very limited or specific protocols to grant sales tax exemption. For further information, please contact 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.**