

Forming and Maintaining a Nonprofit Organization  
North Carolina Edition  
A Foundation Group® Guidebook

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**NORTH CAROLINA 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 – State does not have a corporate annual report requirement.**
4. **STATE CORPORATE TAX – Your state recognizes the federal Letter of Determination and does not require any additional state filings in order to be income tax-exempt for state purposes.**
5. **STATE SALES TAX EXEMPTION – States usually offer sales tax exemption for nonprofit organizations or they offer no such exemption. Your state has a variation and has very limited or specific protocols to grant sales tax exemption. For further information, please contact your state office.**

**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.**