

Forming and Maintaining a Nonprofit Organization
South Dakota Edition
A Foundation Group® Guidebook

SOUTH DAKOTA 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

1. **CHARITABLE SOLICITATIONS – Your state does not have a charitable solicitations filing requirement. However, if you solicit funds in other states you may have filing requirements for those states. If you utilize a Professional Fundraising Counsel or Professional Fundraiser, please inquire with your Attorney General’s Office for guidelines and regulations.**
2. **CORPORATE ANNUAL REPORT**
Annually – Your state has an annual filing requirement.
Due date and year:
Location of past filed copies:
3. **STATE CORPORATE INCOME 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.**
4. **STATE SALES TAX EXEMPTION – States usually offer sales tax exemption for nonprofits 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 directly.**

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