



## Checklist of Year End Tasks for Nonprofit Compliance

### Federal (IRS) Filings

- ☐ Wrap up the financial books and create end of year financial statements
- ☐ If you meet criteria in your state or because of federal grants, secure an auditor and have the books audited (specific state requirements below)
- ☐ Once audited or in-house financial statements are ready, file Form 990, 990-EZ, or 990-N (all are due 5 and a half months after the end of your fiscal year. (Extensions are available)
  - Small nonprofits with annual gross receipts under \$50,000 can file 990-N (postcard)
  - Medium nonprofits with annual gross receipts over \$50,000 but under \$200,000 can file 990-EZ (if total assets are also less than \$500,000)
  - Organizations with annual gross receipts \$200,000 and over must file the full 990
- ☐ If you have not done so on an ongoing basis, ensure all donors are thanked with an official receipt for the total of their donations for the year (donors over \$250 need a written receipt to be able to deduct their donation)

### State-By-State Filings and Requirements

- ☐ *Michigan:*
  - [Corporations Filings](#) (Michigan Annual Report)
  - Attorney General Filings for Renewal of [License to Solicit](#) (ask for donations)
- ☐ *Ohio:*
  - [Charity Annual Report](#) with Attorney General
  - Every 5 years, file [Statement of Continued Existence](#)
- ☐ *Illinois:*
  - [Corporate Annual Report](#)
  - Attorney General Filings for [Charitable License to Solicit](#)
- ☐ *Georgia:*
  - [Corporations Filings](#) for financial information of certain nonprofits
  - [Annual Registration](#)
  - Attorney General [Filings for Solicitations](#)

Please note: This brief checklist assumes initial filings for tax exemption, employees, etc. have been filed, and information is kept up to date with each state, such as current registered agent, board members, address, etc. This checklist does not constitute legal advice, and any questions should be directed to state officials.