



### **Annual Filings Nonprofits Must Make**

1. State of Incorporation Annual Report – in NJ, by date of incorporation.
2. 990 filing – all 501(c)(3)s must file some form of 990 (except houses of worship) 5 ½ months after the end of FY
  - a. Small tax-exempt organizations whose gross receipts are normally no more than **\$50,000/year** are required to electronically submit Form 990-N, also known as the **e-Postcard**
  - b. Groups with normally >\$50,000 and <\$200,000 in gross receipts and < \$500,000 in assets can file the 990-EZ
  - c. Everyone else files the 990
  - d. Discussion of revocation and reinstatement procedure, plus penalties
3. Charities Registration in your state – check your state’s website for requirements, or [www.multistatefiling.org](http://www.multistatefiling.org). NJ requires all nonprofits to register and file forms annually, also print solicitation statement on fundraising materials and pledge cards. NOTE: If hiring a paid professional fundraiser (independent; not an employee), file the contract with Charities Registration. See <http://www.probonopartner.org/FileLib/Documents/charitableregistrationinnewjersey.pdf>
4. Games of Chance – Check your state’s requirements. NJ has dual licensing for bingo and raffles: application to the Legalized Games of Chance Control Commission to obtain an identification number and Biennial Registration and then for each event to the municipality where the gaming will be conducted for a license to conduct the gaming activity. Reports must be filed with the state following the event. State application: <http://www.state.nj.us/lps/ca/lgccc/apps/inapbier.pdf>  
NOTE: Auctions are not games of chance, so special registration beyond basic Charities Registration is not required.
4. Audits/report as required by contract or license
5. State tax filings after federal tax exemption – probably need to apply for sales tax exemption and possibly state income tax exemption

## **Documents New Jersey Nonprofit Corporations Should Have Readily Available**

(Note: An organization may have a record retention policy requiring additional documents to be retained and/or documents to be retained for longer periods than indicated below. However, those documents do not necessarily need to be available in the corporate office.)

1. **One-page summary sheet** with important information about the Organization, including:
  - Date of incorporation
  - State of incorporation (usually New Jersey)
  - New Jersey Nonprofit Corporation Number
  - Other states where the Organization is registered to do business and registration numbers in those states
  - EIN Number (federal employer identification number)
  - Date of IRS Determination Letter
  - New Jersey Charitable Registration Number
  - Other states where the Organization is registered for charitable solicitations and charitable registration numbers in those states
2. Either (a) **Certificate or Articles of Incorporation** and any **Amendments** to Certificate or Articles of Incorporation, or (b) **Restated Certificate or Articles of Incorporation** (Earlier filed versions of these documents should be archived by the Board Secretary.)
3. **Bylaws**, with dates of adoption and revision, and any **amendments** to Bylaws (if not incorporated in the most current version) (Earlier adopted versions of the Bylaws should be archived by the Board Secretary.)
4. **Annual Reports** filed with the New Jersey Department of Treasury
5. **Annual Reports** filed with any other states in which the Organization is registered to do business
6. **Federal tax-related documentation**, including:
  - Application for Tax Exemption (IRS Form 1023) with all attachments, and all communications to and from the IRS in connection with this filing
  - IRS 501(c)(3) Determination Letter

- Three (3) most recent IRS Form 990 or 990-EZ informational tax returns and three (3) most recent Form 990-T (These must be kept in the Organization's principal office. If the Organization regularly maintains one or more regional or district offices having three or more employees, then copies must also be kept at each such regional or district office.)
  - For smaller organizations that are not required to file a Form 990 or 990-EZ, records of filing the three (3) most recent IRS Form 990-N
7. **State of New Jersey tax-related documentation**, including:
    - Form ST-5 Sales Tax Exemption Certificate
    - Affidavit/submission for state corporate tax exemption
    - Application for and Confirmation of Property Tax exemptions, if applicable
  8. **Charitable Registration documents** filed with the Charities Registration Section of the NJ Division of Consumer Affairs, including initial registration, request for exemption (if applicable), and all annual filings
  9. **Charitable Registration documents** filed with the Charities Registration Bureaus of any other states, including initial registration, request for exemption (if applicable), and all annual filings
  10. **Financial Statements or Independent Audit**, as applicable, for most recent fiscal year
  11. **Budget** for current year
  12. List of **voting members** (if applicable) and **minutes of members' meetings** (if applicable)
  13. List of **Board Members** with names, home and business addresses, phone numbers, e-mail addresses, and terms of board service with expiration date for each term
  14. List of all **Board Committees**, including names and addresses of members of each Committee
  15. List of **Officers** with names, home and business addresses, phone numbers, and e-mail addresses – this can be combined into the list of Board Members
  16. All Board **Resolutions** for the past 12 months (prior Resolutions should be archived)
  17. **Minutes of Board of Trustees' meetings** for the past 12 months (prior months' Minutes should be archived)



18. **All corporate policies**, for example:
- Board Review of Compensation Policy
  - Business Expense Reimbursement Policy
  - Conflict of Interest Policy
  - Gift Acceptance Policy
  - Political Campaign Activity and Lobbying Guidelines
  - Record Retention and Destruction Policy
  - Whistleblower Policy (including provision compliant with NJ's Conscientious Employee Protection Act (CEPA))
19. The organization's **Operations or Procedure Manual**, if any
20. List of all **current employees**, if any
21. The Organization's **personnel policies** (including Employee Handbook)
22. **Insurance Policies**
23. **Current contracts** to which the Organization is a party, including any leases

*IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed herein.*

*This list is provided as a general informational service. It should not be construed as, and does not constitute, legal advice on any specific matter, nor does this presentation create an attorney-client relationship. You should seek advice based on your particular circumstances from an independent legal advisor.*