



*This article presents general guidelines for Georgia nonprofit organizations and should not be construed as legal advice. Always consult an attorney to address your particular situation.*

## **Required Filings for Nonprofit Organizations**

Once you have established a 501(c)(3) tax-exempt nonprofit organization, your paperwork has just begun! Federal, state and some local governments require that you file additional forms; some filings are one-time-only and others are required on a regular basis. This guide will help you determine whether you are current on the filings usually required of 501(c)(3) public charities incorporated in the State of Georgia. Although we are covering those filings that are typically required, keep in mind that there may be additional filings that apply to your organization.

### **One-Time Only Filings: State of Georgia**

#### **Initial Annual Registration**

Within 90 days of incorporation, each Georgia corporation must [file an initial annual registration form](#) that lists three principal officers with the Secretary of State along with payment of a \$30 fee. Corporations that form between October 2 and December 31 should file the initial form between January 1 and April 1 of the following year.

#### **Charitable Solicitation Registration**

Most charitable organizations that solicit funds in or from Georgia must register with the Secretary of State, and disclose financial information and other information relating to the organization. Registration is \$35 and is valid for two years. See the Secretary of State's page on ["Charitable Organization Registration"](#) for more information and to download the [Charitable Organization Registration Form \(Form C-100\)](#). See [Charitable Registration in Georgia](#). If funding is solicited in another state, check that state's law to determine if registration with that state is also required. See [Registering for Charitable Solicitation](#).

#### **Business License Registration**

Many counties and cities require nonprofit organizations to register for a business license, sometimes referred to as a Business Occupational Tax Certificate. Nonprofits should consult their local government to make sure that they are in compliance with all the appropriate requirements. See [Does Your Nonprofit Need a Business License](#) for more information.

#### **Property Tax Exemption**

The Georgia Code allows several exemptions from property tax for certain tax-exempt organizations. The exemptions can be found on the [Georgia Department of Revenue website](#). If you think you qualify, you must apply for the exemption.

□ **Sales Tax Exemption**

Georgia provides no blanket sales and use tax-exemption for nonprofits, but there are a number of specific exemptions allowed for certain tax-exempt organizations. Contact the Sales & Use Tax Unit at the Georgia Department of Revenue at 1-877-GADOR11 (1-877-423-6711) to see if you qualify for an exemption from sales tax. If you think you qualify, you must apply for the exemption. See [Tax Exempt Nonprofits](#) for general information.

□ **Georgia Income Tax Exemption**

After you receive Federal income tax exemption from the IRS, you must notify the State of Georgia Department of Revenue in order to be exempt from Georgia income tax. Attach a copy of your organization's IRS 501(c)(3) determination letter with a copy of the certificate of incorporation to the relevant federal return (IRS Form 990, 990-EZ, or 990-N) that is filed with the Georgia Department of Revenue. See [State Income Tax Exemption for 501\(c\)\(3\) Organizations](#) for more information.

□ **Register with Georgia Department of Labor**

If your organization has *any* employees, the Georgia Department of Labor requires that you apply for a Georgia DOL account number by submitting the [Employer Status Report \(Form DOL-1A\)](#)

□ **Register for withholding with the Georgia Department of Revenue\***

If your organization has employees, you also must request an application to register for a withholding number by contacting the Registration & Licensing Unit at 1-877-423-6711 or [TSD-withholding-lic@dor.ga.gov](mailto:TSD-withholding-lic@dor.ga.gov). Once registered, employers may remit withholding payments via electronic funds transfer through the Georgia Department of Revenue's [Georgia Tax Center](#). For more information about withholding in Georgia, see the [Georgia Department of Revenue's Employer's Tax Guide](#).

\* Note: if you use a payroll service provider, it may handle these filings on your behalf but be sure to confirm this.

## Annual Filings: Federal

□ **IRS Form 990, 990-EZ or 990-N**

Every 501(c)(3) organization is required to file an annual information return with the IRS. Your organization *must* file either a Form 990, 990-EZ, or 990-N every year by the 15th day of the 5th month after the close of your fiscal year. The latest information about the appropriate form for your organization is available at the IRS website. See [Form 990 Series – Which Form to File](#).

□ **IRS Form 990-T (Unrelated Business Income Tax)**

If your organization receives any “unrelated business income” and has \$1,000 or more of gross income from an unrelated business, you are required to file the

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[990-T](#). Estimated taxes will also be due if the tax for the year is projected to be \$500 or more. Most organizations must file by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of their fiscal year. See [UBIT: Four Letters Your Nonprofit Needs to Know](#) for more information about unrelated business income tax.

□ **Form W-3\***

If you have employees, your organization is required to submit the Transmittal of Wage and Tax Statements by filing Copy A of form W-2 with form W-3 with the Social Security Administration by March 1<sup>st</sup> (March 31<sup>st</sup> if you file electronically) after the calendar year for which the Forms W-2 are prepared. In addition to filing these forms with the Social Security Administration, your organization must send **Form W-2** to employees by January 31<sup>st</sup> for the income during the preceding year.

\* Note: if you use a payroll service provider, it may handle these filings on your behalf but be sure to confirm this.

□ **Form 1099-MISC**

Your organization must submit this form to the IRS by January 31<sup>st</sup> if it pays an unincorporated entity or individual \$600 or more in any calendar year for one of the following payments: gross rents; commissions, fees, or other compensation paid to non-employees (contractors); prizes and awards; or other fixed and determinable income. Note: Form 1099-MISC must also be sent by January 31<sup>st</sup> to the individual or entity who received such payment during the preceding year.

## Annual Filings: State of Georgia

□ **Form 990, 990-EZ or 990-N**

After you file one of the 990 forms with the federal government, you must also file a copy with the Georgia Department of Revenue. Mail to Georgia Department of Revenue, P.O. Box 740395, Atlanta GA 30374-0395.

If you submitted a 990-N to the IRS, file a copy of the receipt received from the IRS along with a brief statement as to why there is no paper return. Once the Department of Revenue accepts electronic filing of exempt returns, the 990-N will need to be filed electronically.

□ **Georgia Form 600-T (Unrelated Business Income Tax)**

Required by the Georgia Department of Revenue if your organization files a [Form 990-T](#) for unrelated business income. When filing the [600-T](#), you must attach a copy of Form 990-T and mail it to the address on the form.

**Copies of W-2s, 1099s, and other statement of income\***

Employers are required to submit copies of W-2, 1099, and other income statements with [Form G-1003](#). Mail to Georgia Department of Revenue, Processing Center, P. O. Box 105685, Atlanta, GA 30348-5685.

\* Note: if you use a payroll service provider, it may handle these filings on your behalf but be sure to confirm this.

**Annual Registration Renewal**

Due each year anytime between January 1 and April 1, the form should be [filed online with the Georgia Secretary of State](#) along with payment of \$30.

**Charitable Solicitation Renewal**

Once your organization is registered for Charitable Solicitation with the Georgia Secretary of State (see "[One-Time Only Filings: State of Georgia](#)" above), it must be renewed every two years. A renewal notice is mailed to the organization the month prior to its expiration date and should be returned with the requested financial statements and renewal fee of \$20.00. The applicant is responsible for filing their renewal whether or not the notice is received.

**Georgia Form ST-3 (Sales and Use Tax)**

If your organization is required to collect sales and use tax, then you are required to file [Form ST-3](#) to report and remit those taxes. See [Paying Sales and Use Tax in Georgia](#) for more information.

## Quarterly Filings: Federal

**Form 941 or 944\***

If your organization has employees, it must file the Employer's Quarterly Federal Tax Return ([Form 941](#)) or Employer's Annual Federal Tax Return ([Form 944](#)). Form 944, which is filed annually by January 31<sup>st</sup> of the following year, may be filed only by small business employers who have been notified to file that form. Form 941 is due by the last day of the month following the end of each quarter.

\* Note: if you use a payroll service provider, it may handle these filings on your behalf but be sure to confirm this.

## Quarterly Filings: State of Georgia

**Withholding Taxes\***

Depending on the amount of tax required to be withheld from employees (determined once the employer registers with the Georgia Department of Revenue), the employer has to [pay withholding taxes](#) either semi-weekly, monthly, quarterly, or annually.

\* Note: if you use a payroll service provider, it may handle these filings on your behalf but be sure to confirm this.

□ **Form DOL-4 (Employer's Quarterly Tax and Wage Report)\***

If your organization has at least four workers in twenty different weeks during a calendar year, it is liable for unemployment tax.\*\* If you choose to use the contribution method for payment of unemployment taxes your organization must submit [Form DOL-4](#) and payment of all unemployment taxes due to the Department of Labor on or before the last day of the month following the end of each calendar quarter. Organizations with more than 100 employees must submit the report electronically.

\* Note: if you use a payroll service provider, it may handle these filings on your behalf but be sure to confirm this.

\*\* Note: see [Unemployment Insurance for Nonprofit Organizations](#) for more information about options for nonprofit organizations.

## **As-Needed Filings: State of Georgia**

□ **Report New Hires\***

Your organization must report newly hired and re-hired employees to the [Georgia New Hire Reporting Program](#) *each time* an employee is hired. See [Frequently Asked Questions](#) for more information about the requirements of the New Hire Law in Georgia.

\* Note: if you use a payroll service provider, it may handle these filings on your behalf but be sure to confirm this.