



# Checklist of Recurring Deadlines for North Dakota's Charitable 501(c)(3) Nonprofits

DATE	TASK	ENTITY
January 31	Nonprofit Corporation Annual Report <sup>1</sup>	N.D. Secretary of State
February 1	Application for Property Tax Exemption	Local Assessor's Office
May 15 <sup>2</sup>	Form 990, 990-EZ, 990-PF and 990-N	IRS
July 1	Lobbyist Registration <sup>3</sup>	N.D. Secretary of State
August 1	Lobbyist Expenditure Report	N.D. Secretary of State
September 1	Charitable Organization Annual Report <sup>4</sup>	N.D. Secretary of State

More detailed information is available in the online publication from the North Dakota Secretary of State entitled "How to Begin and Maintain a Nonprofit Corporation in the State of North Dakota."

**An electronic version of this checklist with links to entity websites and forms is available on the NDANO website at [www.ndano.org](http://www.ndano.org).**

<sup>1</sup>Nonprofit organizations may operate as unincorporated entities, but incorporation offers a number of benefits, including limitation of liabilities, formalized governance and continuity of operations.

<sup>2</sup>This is the deadline for an organization using the calendar year as its fiscal year. The form is due the 15th day of the 5th month after the end of an organization's fiscal year.

Annual IRS Filing	Form to File
Gross receipts normally ≤ \$50,000	990-N
Gross receipts < \$200,000 and total assets < \$500,000	990-EZ or 990
Gross receipts ≥ \$200,000 or total assets ≥ \$500,000	990
Private foundation	990-PF

<sup>3</sup> Lobbying is legal for charitable nonprofits (learn more at [www.ndano.org](http://www.ndano.org)). Lobbyist registration may be filed at any time within the July 1–June 30 registration period but must be submitted prior to an individual undertaking any lobbying activity.

<sup>4</sup>A Charitable Organization Registration Statement must be filed before a charitable organization may solicit contributions in North Dakota. In order to issue gift annuities, charities must be awarded a Certificate of Exemption by the North Dakota Insurance Department and then must file an annual audited Financial Statement within 15 days of the Financial Statement's preparation.

*Checklist for Nonprofits with Employees* →



This checklist was developed by NDANO, the statewide membership association advancing nonprofit organizations through advocacy and public policy, education and training, resources and research, cost-saving programs, and networking and leadership.



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## Checklist for Nonprofits with Employees

DATE	TASK	ENTITY
January 31	State Annual Income Tax Withholding Return	N.D. Tax Department
January 31	Employer's Annual Federal Unemployment (FUTA) Tax Return	IRS
January 31	Employer's Annual Federal Tax Return	IRS
January 31	Annual Return of Withheld Federal Income Tax	IRS
January 31	Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statement	Social Security Administration
January 31	Form 1099 (when reporting non-employee compensation payments in box 7)	IRS
January 31	State Transmittal of Wage and Tax Statement	N.D. Tax Department
Quarterly (April 30, July 31, October 31 & January 31)	State Quarterly Income Tax Withholding Return	N.D. Tax Department
Quarterly (April 30, July 31, October 31 & January 31)	Employer's Quarterly Federal Tax Return	IRS
February 28	For Paper Filing: Form 1099 (without box 7 entries)	IRS
March 31	Reciprocity Exemption from Withholding Form for Qualifying Minn. and Mont. Residents Working in N.D.	N.D. Tax Department
March 31	For Electronic Filing: Form 1099 (without box 7 entries)	IRS
Quarterly	Unemployment Insurance Employer's Contribution and Wage Report <sup>5</sup>	Job Service North Dakota
December 1	Deadline for Changing Unemployment Insurance Payment Method <sup>6</sup>	Job Service North Dakota
Annually	Workers Compensation Insurance Payroll Report	N.D. Workforce Safety and Insurance

<sup>5</sup>Nonprofit organizations with 501(c)(3) status are liable for unemployment insurance if they employ four or more workers during 20 different weeks in a calendar year. An initial Report to Determine Liability must be filed within 20 days after first meeting the criteria.

<sup>6</sup>Charitable nonprofits have the option of financing benefits by reimbursement rather than the payment of taxes.