

## **Maintaining the Church's non-for-profit status**

### **CHURCH GOVERNMENT FILINGS**

All nonprofit organizations are required to file these reports every year in order to maintain their non-for-profit/exempt status...

#### ***Nonprofit Organization's Annual Report***

- INDIANA – due on the 15th day of the 5th month following the end of the tax year (form NP-20) <http://www.in.gov/dor/3506.htm>
- ILLINOIS – due prior to the first day of the corporation's anniversary month each year [http://www.cyberdriveillinois.com/publications/business\\_services/nfp.html](http://www.cyberdriveillinois.com/publications/business_services/nfp.html)
- WEST VIRGINIA – check with the state of West Virginia or its web site

#### ***State Property Tax Forms and Exemption Applications***

- INDIANA – normally due annually by May 15. Some townships require a 103/104 form annually even if there are no changes, or if you have been approved as exempt. Check with your local government agency so that you don't risk this exemption! Forms are available at [www.in.gov/dlgf](http://www.in.gov/dlgf)
- ILLINOIS – complete Form CDF-7, Commercial Distribution

Fee Sales Tax Exemption Certification – to be renewed every 5 years (search sales tax exemptions at <http://tax.illinois.gov/publications>)

- WEST VIRGINIA – check with your local government agency

#### ***Secretary of State Business Entity Report***

- INDIANA – due annually the month in which the corporation was formed <http://www.in.gov/sos/business/2427.htm>
- ILLINOIS – due by the 1st of the anniversary month in which the corporation was formed each year (Domestic/Foreign Corporation Annual Report – form C54) [http://www.cyberdriveillinois.com/departments/business\\_services/business\\_not-for-profit/home.html](http://www.cyberdriveillinois.com/departments/business_services/business_not-for-profit/home.html)
- WEST VIRGINIA – due by June 30 each year [www.sos.wv.us](http://www.sos.wv.us) (form CO-LP-RE)

*While every attempt has been made to ensure the accuracy of the information presented here, no guarantee is given. Be sure to seek the advice and assistance of a qualified tax preparer for your needs.*