

CHURCH GOVERNMENT FILINGS REQUIREMENTS TO MAINTAIN NON-FOR-PROFIT/EXEMPTION STATUS**

STATE OF INDIANA

Nonprofit Organization's Annual Report

- 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>

State Property Tax Forms and Exemption Applications

- 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. Some counties require updated form 136 periodically. Check with your local government agency so that you don't risk this exemption! Forms are available at www.in.gov/dlgf

Secretary of State Business Entity Report

- due annually the month in which the corporation was formed <http://www.in.gov/sos/business/2427.htm>

State Department of Revenue (report of payroll earnings and withholdings)

If your church has any employees (a pastor is an employee), you must file the Employer's Quarterly Tax Return

- form 941 due quarterly

STATE OF ILLINOIS

Nonprofit Organization's Annual Report

- due prior to the first day of the corporation's anniversary month each year (form NFP 105.10/105.20) http://www.cyberdriveillinois.com/publications/business_services/nfp.html

State Property Tax Forms and Exemption Applications

- annually 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>)

Secretary of State Business Entity Report

- 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

State Department of Revenue (report of payroll earnings and withholdings)

If your church has any employees (a pastor is an employee), you must file the Employer's Quarterly Tax Return

- form IL-941 due quarterly. Instructions are available online at <http://tax.illinois.gov/taxforms/withholding/prioryears/il-941.pdf> and IRS instructions are available at <http://www.irs.gov/pub/irs-pdf/i941.pdf>. The form is available online at <http://tax.illinois.gov/TaxForms/Withholding/2015/IL-941.htm>.

*** 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*