



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

Your Nonprofit's Checklist for Annual Filings and Renewals

Start the year off right by submitting Internal Revenue Service ("IRS") filings, completing local renewals and sending out donor acknowledgements on time. Below is a checklist of common items that most Georgia nonprofits should have on their legal maintenance "to do" list for January.

IRS-RELATED DOCUMENTS

W-2s and 1099s

Nonprofit employers must prepare tax reporting forms for all of their workers as part of their tax filing obligations to the IRS. Nonprofits must file a Form W-2 for each employee and a 1099-NEC for each contract worker (if you paid the contract worker over \$600 during the tax year) by February 1, to avoid penalties.

"Best practice" deadline for donor substantiation letters

Nonprofit organizations with 501(c)(3) tax-exempt status can receive donations that may be tax-deductible to the donor. The IRS requires 501(c)(3) organizations to provide [written acknowledgments to donors](#) in certain situations. By law, substantiation or acknowledgments must be received by either the date the donor files their tax return, or the date the return is due, whichever comes first. Since some people file their returns early, before their April 15th deadline for individuals, you want to make sure that you've given them that substantiation receipt before they submit their return. A best practice is to send donation receipts no later than January 31st of the year following the donation. Find out more about thanking your donors, the legal way, in [this webcast](#).

Form 990

Although it is not due in January, a 990 is the tax form the IRS requires all 501(c)(3) organizations to submit annually. Your 990 is due on the 15th day of the 5th month following the end of the organization's taxable year. For organizations on a December 31 fiscal year end, the 990 is due on May 15th of the following year. Use Form 8868 to request an automatic 6-month extension to file. Depending on the size of the organization, you must file either a 990, 990-N or 990-EZ. Find out more about filing your 990 in [this article](#).

STATE AND LOCAL RENEWALS

Georgia Nonprofit Corporation Registration

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Keep your corporate registration in good standing by renewing it annually. Georgia nonprofits must renew their registration with the Office of Secretary of State every year, between January 1 – April 1. You must renew during this window regardless of when you filed your initial registration (for example, if you registered with the Secretary of State on August 9, your renewal is not based on your registration anniversary - it is due between January 1 – April 1). You can renew your annual registration online with the [Georgia Corporation Division](#).

Business License

Many counties and cities require nonprofit organizations to register for a business license, and that license should be renewed annually. The requirements for obtaining and renewing a business license, also referred to as a Business Occupational Tax Certificate, vary between each county and city. Renewal deadlines also vary by county and city but, for example, the renewal deadline for the City of Atlanta is February 15. Nonprofits can start [here](#) for more information and should consult their local government to make sure that they are in compliance with all the appropriate requirements and renewals.

Charitable Solicitation Registration

Most states, including Georgia, require organizations to register with the state before they solicit donations from individuals in that state. In Georgia, a nonprofit's charitable solicitation registration is valid for 24 months from the date of registration. Registration can be renewed up to 90 days prior to the expiration date of the current registration and must be renewed on or before the expiration date. While the renewal deadline can happen at any point during the year, it's a good idea to check on your registration in January while you are doing your other housekeeping. Find more information for registering and renewing your charitable solicitation registration in Georgia in [this article](#). If you receive donations from donors outside of Georgia, you may need to register or renew your registration in those states, as well. Find more information on when you may need to register outside of Georgia in [this webcast](#) and options for keeping up with all those registrations and renewals in [this chart](#).