
Nonprofit Law Resource Library

State-By-State Annual Compliance - Delaware

Annual Filings for Delaware Nonprofit Organizations

1. Delaware Department of Revenue

Form: Annual Report

Due Date: March 1

Department of State
Division of Corporations
PO Box 898
Dover, DE 19903

Information: (302) 739-3073 x3
Fax: (302) 739-3812
Web Site: www.state.de.us
Filing Fee: \$25*

Note: \$100 late fee after March 1st.

2. Internal Revenue Service

Form: Annual Return Form 990

Due Date: 4 ½ months after end of fiscal year

Internal Revenue Service
Ogden, UT 84201-0027

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$0

Public Charities: If revenues under \$25,000, file Form 990-N electronically.
If revenues between \$25,000 and \$100,000, submit Form 990EZ.
Private Foundations: Submit Form 990PF, regardless of revenues.

3. Delaware Attorney General

Form: Copy of Form 990

Due Date: 4 ½ months after end of fiscal year

Delaware Department of Justice
Office of the Attorney General
Carvel State Office Building
820 N. French Street
Wilmington, DE 19801

Information: (302) 577-8400
Fax: (302) 577-6630
Web Site: www.state.de.us/attgen/
Filing Fee: \$0