
Nonprofit Law Resource Library

State-By-State Annual Compliance – Georgia

Annual Filings for Georgia Nonprofit Organizations

1. Georgia Secretary of State

Form: Annual Registration Form

Due Date: April 1

Office of the Secretary of State
Corporations Division
315 West Tower
#2 Martin Luther King, Jr. Drive
Atlanta, GA 30334-1530

Information: (404) 656-2817
Fax: (404) 657-2248
Web Site: www.sos.state.ga.us
Filing Fee: \$30

2. Georgia Secretary of State

Form: Renewal of Registration

Due Date: On or before the anniversary date of initial registration

Office of the Secretary of State
Division of Securities & Business Regulation
2 Martin Luther King, Jr. Drive, S.E.
Suite 802, West Tower
Atlanta, GA 30334

Information: (404) 656-3920
Web Site: www.sos.state.ga.us/securities
Filing Fee: \$10

3. 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.

4. Georgia Department of Revenue

Form: Copy of Form 990

Due Date: 4 ½ months after end of fiscal year

Georgia Income Tax Division
PO Box 740385
Atlanta, GA 30374-0385

Phone: (404) 417-2402
Web Site: www.etax.dor.ga.gov/CorpTax.aspx
Filing Fee: \$0

5. Georgia Department of Revenue

Form: 600-T

Due Date: 4 ½ months after end of fiscal year

Georgia Income Tax Division
PO Box 740394
Atlanta, GA 30374-0397

Phone: (404) 417-2402
Web Site: www.etax.dor.ga.gov/CorpTax.aspx
Filing Fee: \$0

Note: This filing is required only if the organization has income that is unrelated to its exempt purposes and is therefore not tax-exempt. This income is taxed at a rate of 6%.