
Nonprofit Law Resource Library

State-By-State Annual Compliance – Iowa

Annual Filings for Iowa Nonprofit Organizations

1. 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.

2. Iowa Secretary of State

Form: Biennial Report

Due Date: Between January 1 and April 1 of each odd-numbered calendar year. (The Secretary of State should mail to the organization the required Biennial Report form.)

Secretary of State
Business Services
First Floor, Lucas Building
321 E. 12th Street
Des Moines, IA 50319

Information: (515) 281-5204
Fax: (515) 242-5953
Web Site: www.sos.state.ia.us/business/nonprofits/index.html
Filing Fee: \$0