
Nonprofit Law Resource Library

State-By-State Annual Compliance – Kentucky

Annual Filings for Kentucky Nonprofit Organizations

1. Kentucky Secretary of State

Form: Annual Report

Due Date: Between January 1 and June 30

Secretary of State
PO Box 718
Frankfort, KY 40602-0718

Information: (502) 564-2848
Web Site: sos.ky.gov/business
Filing Fee: \$4

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. **Kentucky Attorney General**

Form: Copy of Form 990

Due Date: 4 ½ months after end of fiscal year

Office of the Attorney General
The Capitol, Suite 118
700 Capitol Ave.
Frankfort, KY 40601-3449

Information: (502) 696-5300

Fax: (502) 564-2894

Web Site: ag.ky.gov