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## Nonprofit Law Resource Library

### State-By-State Annual Compliance – Michigan

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#### Annual Filings for Michigan 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](http://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. Michigan Attorney General

Form: Charitable Solicitation License Renewal

**Due Date: 30 days prior to the expiration date**

Department of the Attorney General  
Charitable Trust Section  
PO Box 30214  
Lansing, MI 48909

Phone: (517) 373-1152  
Web Site: [www.michigan.gov/ag](http://www.michigan.gov/ag)  
Filing Fee: \$0

Note: Expiration date will be stated on the license sent to the organization by the Attorney General 6-7 months after the end of the organization's fiscal year.

### 3. Michigan Department of Labor and Economic Growth

Form: Annual Report

**Due Date: October 1**

State Department of Labor and Economic Growth  
Bureau of Commercial Services  
Corporation Division  
7150 Harris Drive  
PO Box 30054  
Lansing, MI 48909

Information: (517) 373-1820

Forms: (517) 373-2129

Web Site: [www.michigan.gov/cis](http://www.michigan.gov/cis)

Filing Fee: \$20