
Nonprofit Law Resource Library

State-By-State Annual Compliance – Mississippi

Annual Filings for Mississippi Nonprofit Organizations

1. Mississippi Secretary of State

Form: Unified Registration Statement (renewal)

Due Date: On or before the anniversary date of the date of the Certificate of Registration

Mississippi Secretary of State
Charities Registration
Jackson, MS 39205-0136

Information: (888) 236-6167
Forms: (800) 829-3676
Web Site: www.sos.state.ms.us/busserv/
Filing Fee: \$50

Notes: If contributions <\$100,000, include financial statement with form.
If contributions > \$100,000 or if the organization employs a professional fundraiser,
include an **audited** financial statement with form.

Organizations receiving less than \$4,000 in contributions during any 12 month period ending June 30 are exempt from filing. Certain other nonprofit organizations are exempt from this filing (such as certain educational institutions, nationally accredited institutions, certain fraternal organizations, etc.) For a comprehensive listing of exemptions, as well as more comprehensive information on charitable contribution regulation in Mississippi, refer to the Secretary of State's publication, [Regulation of Charitable Solicitations](#), or the [Registration Checklist](#)

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.