
Nonprofit Law Resource Library

State-By-State Annual Compliance – North Carolina

Annual Filings for North Carolina 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. North Carolina Secretary of State

Form: Annual Solicitation Renewal

Due Date: 4 ½ months after end of fiscal year

Department of the Secretary of State
Charitable Solicitation Licensing Section
PO Box 29622
Raleigh, NC 27626-0622

Information: (919) 807-2214
Web Site: www.sosnc.com
Filing Fee: \$0-200 (depending on revenues)

Note: Exemptions from this filing are granted to certain educational institutions, and hospitals. Refer to the Secretary of State's publication "[Incorporating Your Non-Profit in North Carolina](#)" for details.

3. North Carolina Department of Revenue

Form: E-585 (Sales Tax Refund)

Due Date: June 30 and December 31

Department of Revenue
PO Box 25000
Raleigh, NC 27640-0640

Information: (919) 733-7983
Web Site: www.dor.state.nc.us
Filing Fee: \$0