
Nonprofit Law Resource Library

State-By-State Annual Compliance – Nebraska

Annual Filings for Nebraska Nonprofit Organizations

1. Nebraska Secretary of State

Form: [Biennial Report](#)

Due Date: April 1 of each odd-numbered year

Secretary of State
Room 1305 State Capitol
PO Box 94608
Lincoln, NE 68509

Information: (402) 471-4079
Web Site: www.sos.state.ne.us
Filing Fee: \$20 (plus \$5 per page)

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.