
Nonprofit Law Resource Library

State-By-State Annual Compliance – New Mexico

Annual Filings for New Mexico Nonprofit Organizations

1. New Mexico Public Regulation Commission

Form: Annual Report

Due Date: 4 ½ months after end of fiscal year

Public Regulation Commission
Corporations Bureau
PO Box 1269
Santa Fe, NM 87504-1269

Information: (505) 827-4511
Forms: (505) 827-4387
Web Site: www.nmprc.state.nm.us
Filing Fee: \$10

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. New Mexico Attorney General

Form: Copy of IRS Form 990

Due Date: 6 months after end of fiscal year

Attorney General of New Mexico
Registry of Charitable Organizations
111 Lomas Blvd., N.W., Suite 300
Albuquerque, NM 87102

Information: (505) 222-9046

Fax: (505) 827-5826

Web Site: www.ago.state.nm.us

Filing Fee: \$0

Note: Organizations with less than \$25,000 in gross revenues do not have to file Form 990, but must file the Annual Report Form [\(Form CCO-2\)](#).

Organizations that file IRS Form 990 and have more than \$500,000 in gross revenues must also submit a copy of a full audit conducted by an independent CPA.

Failure to file on time will result in a \$100 penalty.