

Timeline of Deadlines and Due Dates for Exempt Organizations

The following is a non-exclusive tabulation of deadlines and due dates for specific filing requirements pertaining to organizations intending to be exempt from federal income tax. This listing does not address “Unrelated Business Income” (see last item); hyperlinks are accurate as of Feb. 17, 2018.

Once	Yearly due date	Optional	Required	Description
X			X	Determine the new Exempt Entity’s Mission & Particulars
X			X	Apply for Tax ID Number (SS-4)
X			X	Adopt Appropriate Error! Reference source not found.
X		X		Register with Florida Secretary of State (not required for Associations)
X		X		Register with Florida Dept. of Agriculture & Consumer Affairs (not required if not soliciting, or for “any division, department, post, or chapter of a veterans’ service organization granted a federal charter under Title 36, United States Code”) or there is no intent to solicit contributions from other than members of the exempt entity
X		X		File Application for a Consumer's Certificate of Exemption with Florida Department of Revenue
X		X		Register with Florida DOR as a Sales Tax Vendor
X		X		If the organization will have paid staff, register as an employer for Florida Re-Employment Tax
X		X		Apply to IRS for Recognition as Exempt from Federal Income taxation (not required if gross receipts would not exceed \$5,000)
X			X	Provide Vendors who might receipt \$600 or more in a calendar year with a W-9 Request for Taxpayer Identification Number and Certification
	No Later than Jan. 31 , annually		X	Provide donors of \$250 or more, or of tangible personal property, with acknowledgement compliant with IRS Pub 1771
	No Later than Jan. 31, annually		X	Provide 1099-MISC to vendors paid \$600 or more as “non-employee compensation” reported in Box 7 who do not have a qualifying W-9 Exemption

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	No Later than Jan. 31, annually		X	If the organization has paid staff during the previous year, prepare IRS W-2 and provide to employees
	No Later than Jan. 31, annually		X	If the organization has payroll, prepare and submit Form 940, paying any balance due (balances of \$500 or more are due more frequently).
	No Later than Feb. 28, annually		X	Provide 1099-MISC to vendors paid \$600 or more as other than as “non-employee compensation” who do not have a qualifying W-9 Exemption
	No Later than Feb. 28, annually		X	If the organization has paid staff during the previous year, submit IRS W-2 with W-3
	Not Later than May 1, annually	X		If registered with Florida Secretary of State, file Annual Report for organization
	For calendar-year entities, May 15		X	On or before the 15 th of the fifth (5 th) month after the end of the organization’s tax year, file some version of Form 990 (990 , 990-EZ , or 990-N ePostcard) with IRS
	One year from original registration		X	File appropriate report with Florida Department of Agriculture and Consumer Affairs to comply with Florida Solicitation of Contributions Act reporting
	One year from original registration		X	File Conflict of Interest Certification (if not registered under Florida Solicitation of Contributions Act and not filing a copy of IRS Form 990 or 990-EZ)
	Quarterly or Monthly		X	If registered with Florida DOR as a Sales Tax Vendor, report and remit Sales Taxes collected
	Quarterly or Monthly		X	If registered with Florida DOR as an employer, report and remit (if opted) Re-Employment Tax
	Quarterly		X	If the organization has paid staff, file IRS Form 941, remitting both employer taxes (SS & FICA) and taxes withheld from employees (SS, FICA and FWT); if SS & FICA are not withheld, see IRS Pub 15 as employer liability is further increased.
	Quarterly or Monthly		X	Unrelated Business Income Reports and Estimated Tax Payments

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Once	Yearly due date	Optional	Required	Description
				See IRS Pub 509 Tax Calendars for additional filing deadlines and Lifecycle of an Exempt Organization for requirements when dissolving the entity