

## Common Due Dates for Non-Profits

Form 990, 990-EZ, 990-PF, and 990-T:	15 <sup>th</sup> day of 5 <sup>th</sup> month after year end (May 15 for calendar year ends)
State UBIT returns: MD 500 and DC D-20 VA 500	same as 990s above 15 <sup>th</sup> day of 6 <sup>th</sup> month after year end (June 15 for calendar year ends)
VA BPOL Business License Tax	March 1 for Fairfax and Arlington Counties-consult websites for other jurisdictions
1120-POL	15 <sup>th</sup> day of 4 <sup>th</sup> month after year end (April 15 for calendar year ends)
Personal Property Returns: MD (required of all non-profits even if no personal property) DC VA	April 15 <sup>th</sup> July 31 <sup>st</sup> May 1
Charitable Registrations	Varies by State- many are same as 990 but some are other dates—see state for guidance
Exemption Applications Forms 1023 and 1024	Within 27 months of formation in order to have retroactive exemption- Some jurisdictions such as DC and NY require separate applications filed in order to be exempt in the state
Sales and Use Tax Filings and Remissions	Vary by state and amounts of tax due

Please note that extensions are available for most of these filings. Consult the jurisdiction website or your tax advisor.

[www.nonprofitaccountingbasics.org](http://www.nonprofitaccountingbasics.org)