

Massachusetts Registration and Compliance

Welcome to the registration and compliance page for Massachusetts nonprofit organizations. Below you will find information on initial filings required to form a new nonprofit organization in Massachusetts, annual filing requirements for existing organizations, and fundraiser bingo/raffle requirements. This page also contains a link to the relevant nonprofit statute for the State of Massachusetts.

Starting a Nonprofit Organization In Massachusetts: Initial Filings

1. To Incorporate in Massachusetts

Submit Articles of Organization to:

Secretary of State
Corporations Division
Commonwealth of Massachusetts
One Ashburton Place, 17th Floor
Boston, MA 02108
Information: (617) 727-2850
Forms: (617) 727-9440
Web Site: www.sec.state.ma.us/cor/coridx.htm

Filing Fee: \$35

2. To Obtain Massachusetts Income Tax and Sales Tax Exemptions

Register with the Department of Revenue online: <http://www.dor.state.ma.us>

Nonprofit Unit
Department of Revenue
Data Integration Bureau
P.O. Box 7022
Boston, MA 02204
Info. & Forms: (617) 887-6367

Web Site: www.dor.state.ma.us

Filing Fee: \$0

3. To Register with the Massachusetts Attorney General

Submit Articles of Organization, Bylaws, IRS Determination Letter and a list of the current officers/directors to:

Division of Public Charities

Office of the Attorney General

Commonwealth of Massachusetts

One Ashburton Place, Room 1413

Boston, MA 02108

Info. & Forms: (617) 727-2200

Web Site: www.mass.gov/ago

Filing Fee: \$100 (plus an additional \$50 if filing the Short Form PC; check the sliding fee schedule if filing the full Form PC)

Notes: All charities, as defined by the Massachusetts Attorney General (read their [definition of a charity](#)), are required to register.

Depending upon how long the organization has been in existence and whether or not it intends to solicit funds, it may be required to file the Short Form PC or a full Form PC with its initial registration. Please refer to the Attorney General's website for more information on [initial registration](#).

Annual Filings for Massachusetts 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: Refer to the [IRS website](#) to determine which form to file (Form 990, Form 990-EZ or Form 990-N).

Private Foundations: Submit Form 990PF, regardless of revenues.

Note: Effective for tax years that *end July 31, 2020 and later*, exempt organizations must now file their annual returns electronically, using an approved IRS 990 e-File provider. Note that some transitional relief is available to 990-EZ filers. In addition, some exceptions apply including when the organization is changing its name, filing a shortened period return due to a change in fiscal year, or has an exemption application pending. Refer to the [Form 990 instructions](#) for information on these and other exceptions. To learn more about this electronic filing requirement, read the [IRS announcement](#). For a list of approved IRS 990 e-File providers, refer to the IRS' [Modernized e-file Providers](#) list.

2. Massachusetts Attorney General

Form: Attorney General form PC and copy of IRS Form 990 or 990EZ*

Due Date: 4 ½ months after end of fiscal year

Division of Public Charities
Office of the Attorney General
Commonwealth of Massachusetts
One Ashburton Place
Boston, MA 02108

Information: (617) 727-2200

Web Site: www.mass.gov/ago

Filing Fee: \$35-2,000 (depending on revenues)

If funds raised from the public: Attach Schedules A-1, A-2 to Form PC. If revenues over \$200,000**: Provide review audit with Form PC. If revenues over \$500,000: Provide complete audit with Form PC. Private foundations are exempt from audit requirements.

Notes: *Effective for fiscal years ending on or after 12/31/2010, organizations with a gross support and revenue of \$5,000 or less are no longer required to submit a Federal Form 990 or 990-EZ with the Form PC.

**Effective for fiscal years ending on or after 1/1/2008. For fiscal years ending on or before 12/31/07, a review audit must be submitted at the \$100,000 threshold.

3. Massachusetts Secretary of State

Form: Annual Report for Nonprofit Corporations

Due Date: November 1

Secretary of State

Corporations Division

Commonwealth of Massachusetts

One Ashburton Place, 17th Floor

Boston, MA 02108

Information: (617) 727-2850

Forms: (617) 727-9440

Web Site: www.sec.state.ma.us/cor/coridx.htm

Filing Fee: \$15

Notes: Churches, religious organizations, nonprofit schools or colleges, charitable hospitals, library associations whose real or personal property is exempt from taxation, and some corporations formed before 1923 are exempt from this annual filing.

This form may be filed online through the [Corporations Online Filing System](#). This requires a Customer ID and PIN.

4. Massachusetts Department of Revenue

Form: None

Due Date: Every 10 years, one month before the expiration date of Form ST-2, the Department of Revenue may issue a new exemption certificate.

Massachusetts Department of Revenue

Bureau of Desk Audit

Exempt Organization Unit

200 Arlington Street

Chelsea, MA 02150

Information: (617) 887-6367

Forms: (617) 727-9440

Web Site: www.mass.gov/dor/forms/trustee/sales-and-use-tax/

Note: Organizations should contact the Department of Revenue prior to the expected renewal date to confirm they will receive a renewal certificate.

We understand any or all of the above may be overwhelming. If you need additional assistance, please contact your Chapter's assigned mentor or the BSMA Mentor Chair at mentor.chair@bluestarmothers.us.