

## Missouri Registration and Compliance

Welcome to the registration and compliance page for Missouri nonprofit organizations. Below you will find information on initial filings required to form a new nonprofit organization in Missouri, 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 Missouri.

### Starting a Nonprofit Organization in Missouri: Initial Filings

#### 1. To Incorporate in Missouri

Submit [Articles of Incorporation](#) to:

Secretary of State  
Corporation Division  
PO Box 778  
Jefferson City, MO 65102  
Information: (573) 751-4153  
Web Site: [www.sos.mo.gov/](http://www.sos.mo.gov/)

Filing Fee: \$25

#### 2. To Obtain Missouri Corporate Income and Franchise Tax Exemptions

Nonprofit organizations that file IRS Form 990, 990EZ or 990PF are exempt from filing a Missouri corporation income tax return. They are also exempt from filing corporation franchise tax.

#### 3. To Obtain Missouri Sales Tax Exemption

Submit Form 1746 along with a copy of the organization's IRS Determination Letter, Certificate of Incorporation, Bylaws, and a complete financial history for the years in existence up to 3 years (or an estimated budget for 1 year if newly formed) to:

Missouri Department of Revenue  
Taxation Bureau  
PO Box 358

Jefferson City, MO 65105-0358

Information: (573) 751-2836

Web Site: [dor.mo.gov/](http://dor.mo.gov/)

#### **4. To Register with the Missouri Attorney General**

Before soliciting funds in Missouri submit the [Initial Registration Statement](#) to:

Missouri Attorney General's Office

Attention: Registration Specialist

PO Box 899

Jefferson City, MO 65102

Information: (573) 751-3321

Web Site: [ago.mo.gov/](http://ago.mo.gov/)

Filing Fee: \$15

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## **Annual Filings For Missouri Nonprofit Organizations**

### **1. Missouri Attorney General**

Form: [Annual Report](#)

**Due Date: Within 75 days after end of fiscal year**

Missouri Attorney General's Office

Attention: Registration Specialist

PO Box 899

Jefferson City, MO 65102

Information: (573) 751-3321

Web Site: [www.ago.mo.gov](http://www.ago.mo.gov)

Filing Fee: \$15

Note: If the organization has submitted a copy of its IRS Determination Letter to the Attorney General, then it does not have to file an annual report.

## 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](http://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.

## 3. Missouri Secretary of State

Form: Annual Report

**Due Date: August 31**

Missouri Secretary of State

PO Box 1366

Jefferson City, MO 65102

Information: (866) 223-6535

Web Site: [www.sos.mo.gov](http://www.sos.mo.gov)

Filing Fee: \$15 (\$10 if filed online)

Note: There is a \$15 late filing fee.

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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](mailto:mentor.chair@bluestarmothers.us).