

Utah Registration and Compliance

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

Starting a Nonprofit Organization in Utah: Initial Filings

1. To Incorporate in Utah

Submit type written or computer generated Articles of Incorporation to:

Utah Department of Commerce

Division of Corporations

PO Box 146705

Salt Lake City, UT 84114-6705

Information: (801) 530-4849

Fax: (801) 530-6438

Web Site: corporations.utah.gov

Filing Fee: \$30

Note: Some organizations are eligible to file online. Refer to the [One Stop Online Business Registration Website](#) for details.

2. To Obtain Utah Franchise and Income Tax Exemptions

Federally exempt 501(c)(3) organizations must apply for Utah Franchise & Income Tax exemptions by submitting a Registration for Exemption ([Form TC-161](#)).

Utah State Tax Commission

Technical Research Unit

210 N 1950 West

Salt Lake City, UT 84134

Information: (801) 297-2200

Web Site: www.tax.utah.gov

3. To Obtain Utah Sales Tax Exemption

Federally exempt 501(c)(3) organizations must obtain an "N" number (sales tax exemption number) from the Utah State Tax Commission by submitting Form TC-160 along with a copy of the IRS determination letter to:

Utah State Tax Commission
Technical Research Unit 210 N 1950 West
Salt Lake City, UT 84134-3212
Information: (801) 297-2200
Web Site: www.tax.utah.gov

4. To Obtain a Charitable Organization Permit

In order to solicit contributions in Utah, a 501(c)(3) organization must register with the Department of Commerce, Division of Consumer Protection by submitting the Charitable Organization Permit Application Form along with Articles of Incorporation, Bylaws, IRS 501(c)(3) determination letter, copies of contracts with any fundraisers, and a copy of the most recent IRS Form 990 or annual financial report to:

Utah Department of Commerce
Division of Consumer Protection
160 East 300 South
SM Box 146704
Salt Lake City, UT 84114-6704
Phone: (801) 530-6601
Fax: (801) 530-6001
Web Site: consumerprotection.utah.gov
Filing Fee: \$100

Notes: The Charitable Organization Permit Application may also be filed [online](#).

The Unified Registration Statement form (with the requisite supplement from the Division of Consumer Protection) may be filed in place of the Charitable Organization Permit Application Form. (www.multistatefiling.org)

Annual Filings for Utah 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. Utah Department of Commerce

a. Form: Charitable Organization Permit Application Form (Renewal)

Due Date: The earlier of January 1, April 1, July 1, or October 1 following the completion of 12 months after the date of its initial issuance, and then annually on that date.

Utah Department of Commerce

Division of Consumer Protection

160 East 300 South

SM Box 146704

Salt Lake City, UT 84114-6704

Phone: (801) 530-6601

Fax: (801) 530-6001

Web Site: www.commerce.utah.gov

Filing Fee: \$100

Note: The Unified Registration Statement form (with the requisite supplement from the Division of Consumer Protection) may be filed in place of the Charitable Organization Permit Application Form. www.multistatefiling.org

b. Form: Annual Report

Due Date: Annually on the date of incorporation

Utah Department of Commerce

Division of Corporations

PO Box 146705

Salt Lake City, UT 84114-6705

Information: (801) 530-4849

Fax: (801) 530-6438

Web Site: www.commerce.utah.gov

Filing Fee: \$10

Note: The annual report may also be filed online at: secure.utah.gov/abr/abr

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.