



Background Information for Nonprofits

A Federal tax exempt designation as a 501 (c) (3) from the IRS may make an organization eligible for certain benefits. The designation also comes with some important requirements. Although most federal tax-exempt organizations are nonprofit, establishing a nonprofit organization at the state level does not automatically grant the organization exemption from federal income tax. **The information offered in this chart is only intended to provide general guidance. Anyone who wants to create a nonprofit corporation should consult an attorney.**

Task	Agency	Notes
Registering as a Corporation in Florida	Florida Dept. of State, Division of Corporations Phone: 850-245-6000 http://sunbiz.org/ corphelp@dos.myflorida.com	An Annual Report is required from each Florida corporation and a registration fee required. The reports are due between January 1 and May 1, each year. There is a significant penalty for late filing.
Qualifying with the IRS as exempt from federal income tax. An organization MUST have an official letter from the IRS specifying their status. The original copy of this letter must be kept with the organization's records obtaining a copy of the letter is complicated. Getting an FEIN # (Federal Employee Identification Number) is not the same thing as a nonprofit IRS designation.	Internal Revenue Service Special IRS information for Charities and Non-profits http://www.irs.gov/Charities-&-Non-Profits Apply for exemption and file returns and reports as required. Tax law restrictions on activities of Exempt Organizations http://www.irs.gov/Charities-&-Non-Profits/CharitableOrganizations	Organizations that meet the requirements of Internal Revenue Code section 501(c)(3) are exempt from federal income tax as <i>charitable organizations</i> . In addition, contributions made to charitable organizations by individuals and corporations are deductible. Tax-exempt organizations must file some version of the IRS 990 annually. Find more information at: http://www.irs.gov/Charities-&-Non-Profits/ExemptOrganizations---Required-Filings . A copy of this form should be available for public requests. Tax exempt organizations may engage in public advocacy not related to legislation or election of candidates, and may engage in limited legislative advocacy.
Acknowledging Donations	Internal Revenue Service http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Charitable-Contributions---Written-Acknowledgments	Provide donors with appropriate acknowledgement of contributions, such as a receipt, so they can claim deductions. IRS requirements vary depending on the amount of the charitable donation.



Background Information for Nonprofits (cont'd.)

Task	Agency	Notes
Registering to solicit donations from the public	Florida Department of Agriculture, Division of Consumer Services Phone: 1-800-435-7352 http://www.800helpfla.com/socbus.html	Charitable organizations intending to solicit contributions from the public in Florida must register annually with the Division of Consumer Services. There is a fee based on level of donations.
State Sales Tax— Collecting Tax (See: Sales & Use tax)	Florida Dept. of Revenue Phone: 800-352-3671 http://dor.myflorida.com/dor/taxes/registration.html For list of Regional Service Centers: http://dor.myflorida.com/dor/taxes/servicecenters.html	<i>Florida Business Tax Application (formerly, Application to Collect and/or Report Tax in Florida)</i> A non-profit organization should collect sales tax if it: <ul style="list-style-type: none"> • conducts book sales • operates a store • rents materials to others • engages in other types of business activity Fund-raising events (including used book sales) may not be required to charge sales tax. Consult with the Florida Department of Revenue to determine what applies to your specific circumstances.
State Sales Tax— Paying Tax (See: Sales & Use tax)	Florida Dept. of Revenue Phone 800-352-3671 http://dor.myflorida.com/dor/taxes/registration.html For list of Regional Service Centers: http://dor.myflorida.com/dor/taxes/servicecenters.html	Non-profit organizations apply for <i>Consumer's Certificate of Exemption</i> Florida Statute 212.0821 allows political subdivisions and public libraries to use their sales tax exemption certificates for purchases on behalf of specified groups.