STATE	Are Annual or Periodic Reports Required? When are they due?	STATE	Are Annual or Periodic Reports Required? When are they due?
Alabama	NOT REQUIRED for domestic or foreign nonprofits unless nonprofit files IRS Form 990- T (and derives income from AL), then Form 20C must be filed with the AL Dept of Revenue	Montana	YES April 15
Alaska	YES Biennial July 2	Nebraska	YES Biennial April 1 of odd-numbered years
Arizona	YES Anniversary date of formation	Nevada	YES last day of anniversary month
Arkansas	YES August 1	New Hampshire	YES every 5 years (due 12/31/2025)
California	YES Annual: last day of anniversary month for foreign nonprofits and domestic credit unions and consumer co-ops Biennial: last day of anniversary month for domestic nonprofits	New Jersey	YES last day of anniversary month
Colorado	YES last day of anniversary month	New Mexico	YES 15th day of 5th month after FYE
Connecticut	YES Anniversary date of filing	New York	NOT REQUIRED for domestic or foreign nonprofits
Delaware	YES March 1 for domestic nonprofits June 30 for foreign nonprofits	North Carolina	NOT REQUIRED for domestic or foreign nonprofits
District of Columbia	YES April 1 every two years after initial report	North Dakota	YES February 1
Florida	YES May 1	Ohio	YES every 5 years on last day of anniversary month
Georgia	YES April 1	Oklahoma	NOT REQUIRED for domestic or foreign nonprofits
Hawaii	YES end of fiscal quarter in which entity was filed	Oregon	YES Anniversary date of filing
Idaho	YES last day of anniversary month	Pennsylvania	YES Decennial Filing due in 2031 for domestic and foreign nonprofits if no filing made since 1/1/2022 (otherwise, filing not required unless corporate officers have changed in which case an Annual Report is due by April 30th)
Illinois	YES prior to 1st day of anniversary month	Rhode Island	YES May 1
Indiana	YES last day of anniversary month	South Carolina	NOT REQUIRED unless nonprofit files IRS Form 990- T, in which case SC990-T is required at the SC Department of Revenue



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