

# Texas Nonprofit Compliance Checklist

Beacon Nonprofit

## 1. Federal IRS Requirements

### ■ File Form 990 Series (Annual)

Due: 15th day of the 5th month after fiscal year ends. 990-N if receipts <\$50K; 990-EZ if receipts <\$200K & assets <\$500K; full 990 otherwise. File at [IRS.gov](https://www.irs.gov).

### ■ File Form 990-T if Applicable

Required if your nonprofit earns unrelated business income (UBIT). File and pay tax on that income.

### ■ Payroll Tax Reporting (if employees)

Use IRS Form 941 (quarterly) and Form 940 (annual) for employment taxes. Adhere to all withholding schedules.

### ■ Public Inspection of IRS Documents

Keep IRS Form 1023/1024, Determination Letter, and last 3 Form 990s available for public inspection on request.

### ■ Donor Acknowledgment Letters

Issue written acknowledgment for any single donation of \$250 or more. Disclose fair value of goods/services if donor received something worth >\$75.

## 2. Texas Secretary of State Filings

### ■ Texas Periodic Report — Form 802 (Every 4 Years)

File within 30 days of receiving notice from the state. Filing fee: \$5.00. File at [sos.state.tx.us](https://sos.state.tx.us).

### ■ Maintain a Registered Agent

Must have a registered agent with a physical TX street address at all times. Update via Form 401 if address changes.

### ■ Charitable Solicitation Rules

No general state-level permit required for most 501(c)(3)s. But if using professional fundraisers or operating as a veterans' org, register with the state.

### ■ Raffle Regulations

Follow Texas Lottery Commission rules if holding raffles: eligible members must run them; annual cap applies.

## 3. Texas Comptroller — Tax Exemptions

### ■ Apply for Franchise & Sales Tax Exemption

Submit Form AP-204 to the Texas Comptroller after receiving your IRS Determination Letter. One-time filing; no annual renewal required.

### ■ Monitor Exemption Status

If your mission or activities change significantly, notify the Comptroller. File Public Information Report only if franchise tax exemption is NOT finalized.

## 4. Internal Governance & Recordkeeping

### ■ Maintain Minimum Board Composition

At least 3 unrelated directors required under Texas Business Organizations Code. Must have a President and a Secretary.

### ■ Hold Annual Board Meeting

Approve budgets, elect directors, and review policies at a formal annual meeting.

### ■ Document Meeting Minutes

Keep written minutes of all board and committee meetings — especially resolutions, votes, budget approvals, and officer elections.

### ■ Annual Conflict-of-Interest Disclosures

Require all board members and key staff to sign a conflict-of-interest disclosure annually. Document how any conflicts are managed.

### ■ Retain Core Documents Indefinitely

Certificate of Formation and Bylaws: keep permanently. Financial records and Form 990 backups: minimum 7 years.

### ■ Update Bylaws as Needed

Review bylaws periodically to ensure your operations remain compliant with both state law and your own governance rules.

## Key Deadlines at a Glance

<b>Filing</b>	<b>Frequency</b>	<b>Due Date / Notes</b>
Form 990 / 990-EZ / 990-N	Annual	May 15 (calendar-year filers)
Form 990-T (UBIT)	Annual (if applicable)	Same as Form 990 deadline
IRS Form 941 (Payroll)	Quarterly	April 30, July 31, Oct 31, Jan 31
IRS Form 940 (FUTA)	Annual	January 31
TX Periodic Report (Form 802)	Every 4 Years	Within 30 days of state notice
TX Comptroller AP-204	One-Time	After receiving IRS determination
Board Meeting / Minutes	Annual	Set by bylaws
Conflict-of-Interest Disclosures	Annual	Typically at annual board meeting

---

2026 Edition · This checklist is for informational purposes only and does not constitute legal advice. For personalized nonprofit formation guidance, visit [beaconnonprofit.com](https://beaconnonprofit.com)