

Date: September 23, 2025

To: Unit Officers

From: Susan Degner, Department Treasurer

Our Department is working diligently to help our Units become compliant both with State and Federal reporting requirements. **A quick search on the ND Secretary of State FirstStop page shows that very few Units have registered with the State of North Dakota as a non-profit. Here is some information to help you get that done:**

- Go to **sos.nd.gov**
- Start a business
- Nonprofit Services
- North Dakota Nonprofit
- The next page offers you a PDF Resource Guide—follow the steps on this page & once you get to Step 5, you will head over to FirstStop, which is the Secretary of State filing portal.
- **Create a Login ID.** Make it business related—don't use anything personal. For example, my Unit's Login ID is aux147. (our Unit number). You will also create a password.

Your first annual report will be due February 1st of the following year after you register. So, if you register this fall, you need to prepare your annual report and pay your \$10 filing fee. I have a debit card as Unit Treasurer, but you can also print off the return & mail it in with a check. If printing is not available, file it on-line & use a personal debit or credit card, then get reimbursed by your Unit.

If you are already register with the North Dakota Secretary of State (yay!), be sure that you are filing your Annual Report and that the Registered Agent is up-to-date. If you need to update your Registered Agent, you can do that in your report and pay an additional fee. This Annual Report is due February 1st.

Lastly, if you have any issues at all, please give the Secretary of State's office a call. The staff there are more than willing to help you through this process. Their contact number is: (701) 328-2900.

For the **FEDERAL (IRS)** reporting requirement, your Unit must file an annual 990-N postcard with the IRS. This is due on the 15th day of the 5th month after the end of your Unit's fiscal year. My Unit's fiscal year ends on April 30th, so my 990-N is due September 15th. It is a super simple process to file this & **MUST** be done on-line. The hardest part of the process is creating an ID.ME account with the IRS.

Go to <https://www.irs.gov/your-account> to register. The web address to file is: <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard> You will need your Unit's EIN to file.

If your Unit does not file a Form 990-N for three years, you will lose your 501(c)19 tax-exempt status. You'll then need to fill out Form 1024 @ Pay.gov. I've heard that this is an arduous process.

If you are not sure where your Unit stands as far as filing, please get in touch with me @ **treasurer@ndala.org** & I can look that up for you. I will also be able to see if you have been revoked.