

Florida 501c(3) Resource Checklist

Florida Corporations	Resources/Notes
1. Florida Division of Corporations filings are maintained:	http://form.sunbiz.org/cor_form.html
Uniform Business Report	
Articles of Incorporation with amendments	
Registered Agent	
Change of Corporate Name	
Change of Corporate Address	
Note: If your organization operates in other states, you may have additional filings in those states, including charitable solicitation registration and registration to conduct business.	
IRS Exempt Organizations	
2. Letter of determination is available for public inspection	http://www.irs.gov/Filing/Charities-&-Non-Profits
3. IRS form 990 (Return for Organization Exempt from Income Tax) 990N, 990T	http://www.irs.gov/Charities-&-Non-Profits/Form-990-Resources-and-Tools-for-Exempt-Organizations
4. Receipts for charitable contributions are issued and substantiation of any benefits or services received by the contributor.	http://www.irs.gov/Filing/Charities-&-Non-Profits
5. Unrelated business income for tax issues considered, including	http://www.irs.gov/Filing/Charities-&-Non-Profits
Special Florida Considerations	
6. Maintain charitable solicitation registration (or confirm compliance by professional fundraisers)	http://www.freshfromflorida.com/Forms-Publications/Forms
7. Sales tax collections, filings, payments and exemptions are current	http://dor.myflorida.com/dor/gta.html
8. Consider whether Sunshine law and public records requirements apply	http://myfloridalegal.com/pages.nsf/Main/321B47083D80C4CD8525791B006A54E3
9. Register any lobbyists	http://www.leg.state.fl.us/Lobbyist/index.cfm?Tab=lobbyist&CFID=36423448&CFTOKEN=81449142
10. Property tax payments or exemptions are current	http://www.flsenate.gov/Laws/Statutes/2012/196.195

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