



FOR IMMEDIATE RELEASE
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Indiana DOR Reminds Nonprofits About Upcoming Tax Changes

Rules changed earlier this year for sales tax collections

INDIANAPOLIS, Ind. – The Indiana Department of Revenue (DOR) wants to remind nonprofit organizations about changes to how they file their annual report with the agency and how they will access sales tax exemption certificates beginning next year.

Earlier this year, the Indiana General Assembly passed new legislation revising the filing frequency for Nonprofit Organization's Annual Reports from annually to every five years.

After 2022, the due date for the new Form NP-20R, *Nonprofit Organization's Report*, is based on the last two digits of the organization's federal employer identification number (FEIN). Form NP-20R will be due on:

- May 15, 2024, if the organization does not have a FEIN or if the organization's FEIN ends in 00 through 24.
- May 15, 2025, if the organization's FEIN ends in 25 through 49.
- May 15, 2026, if the organization's FEIN ends in 50 through 74.
- May 15, 2027, if the organization's FEIN ends in 75 through 99.

After the date shown above, nonprofit organizations must file Form NP-20R by May 15 every **fifth** year.

Organizations will need to file a Nonprofit Organization's Annual Report for tax year 2021 in 2022 to qualify for the new filing frequency. This also applies to fiscal year filers whose tax years end before Aug. 1, 2022.

Note: Organizations will **not** need to file Form NP-20 in 2023 for the 2022 calendar year. In addition, fiscal year filers who file Form NP-20 for a fiscal year ending after July 31, 2022, will not need to file an NP-20 during the 2023 calendar year.

Nonprofits will still need to file [Form IT-20NP](#), *Indiana's Nonprofit Organization Unrelated Business Income Tax Return*, for each year in which the organization has unrelated business income (as defined under Internal Revenue Code Section 513) of \$1,000 or more.

Beginning Jan. 1, 2023, nonprofit organizations should no longer use *Indiana General Sales Tax Exemption Certificate* (Form ST-105). Nonprofits will be required to utilize Form NP-1, *Nonprofit Sales Tax Exemption Certificates*. These forms will be available only through DOR's

e-services portal, [INTIME](#).

Nonprofit organizations not currently registered for the portal will need to register on INTIME to create and access their exemption certificates as of Jan. 1, 2023. Instructions on creating an INTIME logon are available in the INTIME User Guide, available at intime.dor.in.gov.

DOR also reminds nonprofit organizations about the repeal of the “30-day rule” for fundraisers. Until July 1, 2022, qualifying fundraisers lasting less than 30 days were exempt from sales tax. Effective July 1, 2022, this rule was repealed and replaced with a different threshold. Once sales by a nonprofit organization reaches \$20,000, the organization is now required to collect state gross retail tax on sales for the remainder of the calendar year. The new rule applies to all units operating under the organization’s nonprofit registration with DOR.

For more information, see the [Nonprofit Tax Forms](#) page or [Sales Tax Information Bulletin #10](#) on DOR’s website, dor.in.gov.

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