

## HANDOUT #13

### Connecticut State Tax Filing Calendar for Nonprofit Organizations

NOTE: Before you start doing business, get good advice from accounting professionals. While the following list is intended to give you an idea of the CT tax requirements, it is not comprehensive.

For information forms or assistance: **Community Accounting Services**

(CAS): <http://www.communityaccountingaid.org/>

<b>Filing</b>	<b>Due Date*</b>
<b>Initial Formation</b>	
• CT Sales & Use Tax Permit	ASAP after formation Publication SN98(11), CERT-119 <a href="http://www.ct.gov/drs">www.ct.gov/drs</a>
• Application for Exemption	ASAP after formation
• Charitable Solicitation Registration	ASAP after formation CT Public Charities Unit 860-808-5030 <a href="http://www.ct.gov/ag">www.ct.gov/ag</a>
There are many exceptions, the most common on which is that no report is required if your organization normally receives less than \$50,000 in contributions in two out of three years. It is a good idea to file for the exemption so that if potential donors call to find out if you are a legitimate charitable organization, you will be registered. Check the list of exemptions and be aware of the threshold at which you must register	
• CT Income Tax Registration	ASAP after formation <a href="http://www.ct.gov/drs">www.ct.gov/drs</a>
<b>Payroll Forms and Returns</b>	
• CT Unemployment Tax	Quarterly <a href="http://www.ct.dol.state.ct.us">www.ct.dol.state.ct.us</a>
• Payment of Taxes Withheld	Quarterly - tax liability less than \$ 2,000 Monthly – tax liability \$2,000 - \$10,000 Weekly – tax liability exceeds \$10,000 A payroll service handles this – ADP, Paychecks, or a bank payroll service
• Annual Reconciliation and Tax and Report of Withholding	2/28 for previous calendar year
<b>Personal Property Tax</b>	File with your town assessor Report is required every 4 years, the next one is due 10/1/2010
<b>Sales and Use Tax</b>	1/15 for previous calendar year
<b>Annual Corporate Report</b>	Annually with Secretary of the State <a href="http://www.sots.ct.gov">www.sots.ct.gov</a> , click on Quicklinks, then CONCORD
<b>Corporate Income Tax Return</b>	1/31
• If Organization Receives Unrelated Business Income	3/15 (varies by state)
• Estimated Payments	3/15, 6/15, 9/15, 12/15
<b>Charitable Solicitation Annual Report</b>	Annually based on the fiscal year, once you meet the revenue threshold