

Indiana Nonprofits NP 20R Filings Required Beginning in 2024



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The [Indiana Department of Revenue](#) (DOR) has changed how nonprofit organizations file their annual report, Indiana State Form NP-20, with the agency. In 2021, legislation was passed revising the filing frequency for nonprofit organizations' annual reports from annually to every five years. In 2022 most nonprofits were not required to file Indiana form NP-20 as the DOR transitioned from NP-20 to NP-20R.

Beginning in 2024 Indiana nonprofits will begin filing Form NP-20R, Nonprofit Organization's Report. The due date of the return will vary 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 the 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, the organization must file Form NP-20R by May 15 every fifth year. A new Indiana nonprofit must file Form NP-20R in its first year and then every fifth year. The year-end of the nonprofit does not affect the due date of the NP-20R.

The DOR has already sent out emails and letters reminding Indiana nonprofits with FEINs ending in 00 through 24 of their filing requirements in 2024.

If the nonprofit fails to file the annual report (Form NP-20R), the DOR will notify the nonprofit of such failure. If the annual report is not filed within 60 days of receiving such notice, the nonprofit's exempt status can be canceled. The DOR can reinstate the nonprofit's exempt status if the nonprofit demonstrates that the failure was due to excusable neglect. Extensions of time to file are available and must be filed with the return if it is filed after the due date.

How to File NP-20R

Form NP-20R must be submitted by the nonprofit through its account on the Indiana Taxpayer Information Management Engine (INTIME) system. Most tax preparation systems do not support the preparation of the NP-20R.

The NP-20R is very similar to the previous NP-20 form. In addition, the most recent form 990 or 990-PF filed must be uploaded as an attachment to the NP-20R.

NOTE – *it's the most recently **completed** form 990/990-PF, not the form that is currently in preparation.*

Form 990-T and Indiana IT-20NP filing requirements and due dates have not changed.

If you have any questions, please [contact](#) your Dean Dorton advisor.

For questions about this article, please contact [Amelia Sebastian](#) or [Bryan Pautsch](#).