

Changes for Nonprofits

For more information, see [Nonprofit Tax Forms](#) and [Sales Tax Information Bulletin #10, Application of Sales Tax to Nonprofit Organizations](#).

Form	Previous	New
Form NP-20 Filing Frequency	Annual	Every five years (see Form NP-20R below)
Form NP-20	Must file Form NP-20 for tax year 2021 in 2022 to qualify for new filing frequency	Being revised to Form NP-20R after 2022
Form NP-20R		<p>Due date is based on the last two digits of an organization's federal employer identification number (FEIN).</p> <p>May 15, 2024, if your organization does not have a FEIN or your FEIN ends in 00 through 24.</p> <p>May 15, 2025, if your organization's FEIN ends in 25 through 49.</p> <p>May 15, 2026, if your organization's FEIN ends in 50 through 74.</p> <p>May 15, 2027, if your organization's FEIN ends in 75 through 99.</p> <p>After the date shown above, your organization and new nonprofit customers must file Form NP-20R by May 15 every fifth year.</p>
Sales Tax Threshold Changes	30-day rule	Effective July 1, 2022, must collect state gross retail tax on sales after exceeding \$20,000 in a calendar year. This includes sales made by all units operating under the organization's registration with DOR.
Form NP-1 (exemption certificate)	Mailed	<p>Will only be available through INTIME (effective Jan. 1, 2023)</p> <p>Visit intime.dor.in.gov to create an account, which is needed to access exemption certificates.</p>

