

# 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 <b>fifth</b> year.</p>
Sales Tax Threshold Changes	30-day rule	<p>Effective May 4, 2023, a nonprofit that has not made \$100,000 in sales of tangible personal property in the current or prior calendar year is not required to collect and remit sales tax. This includes sales made by all units operating under the organization's registration with DOR. However, the following nonprofits are not subject to these restrictions and are never required to collect sales taxes no matter the amount of sales they make: a church (or other place of worship), monastery, convent, school that is a part of the Indiana public school system, a parochial school regularly maintained by a recognized religious denomination, or a youth organization focused on agriculture.</p>
Form NP-1 (exemption certificate)	Mailed	<p>Will only be available through INTIME (effective Jan. 1, 2023)</p> <p>Visit <a href="https://intime.dor.in.gov">intime.dor.in.gov</a> to create an account, which is needed to access exemption certificates.</p>

