

Reminder: Massachusetts Nonprofit Annual Report Due by November 1st

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Massachusetts General Laws Chapter 180 § 26A requires most non-profit corporations (except religious organizations, non-profit schools or colleges, charitable hospitals and certain library associations) to file an annual report with the Corporations Division on or before November 1st of each year with some exceptions.

The Massachusetts nonprofit annual report is due annually by **November 1st** to the <u>Massachusetts Secretary of the</u> <u>Commonwealth – Corporations Division</u>. You can file the report online through the Corporations Online Filing System, or you may mail it to the Corporations Division at One Ashburton Place, Room 1717, Boston, MA 02108-1512.

Key Details

- · Due Date: Annually on or before November 1st.
- Agency: Massachusetts Secretary of the Commonwealth Corporations Division.
- · Filing Methods: Online or by mail.
- Required Information: Your organization's identification number, business name, address, and details of its officers and directors
- Domestic vs. Foreign Nonprofits: The November 1st deadline applies to domestic nonprofits—those incorporated in Massachusetts. A foreign nonprofit (one incorporated outside of Massachusetts) must file its annual report within 2.5 months after the close of its fiscal year.

Consequences of Non-Compliance

- Revocation of charter: If a nonprofit fails to file its annual report for two consecutive years, the Secretary of the
 Commonwealth's Corporations Division will send a notice of default. If the report is not filed within 90 days after this notice is
 sent, the organization's corporate charter may be revoked.
- Loss of legal standing: Revocation results in administrative dissolution, which means the nonprofit is no longer considered to
 be in good standing with the state. This causes the loss of the legal protections that corporate status provides. Failure to
 obtain Certificate of Good Standing is needed when nonprofit enters into certain transactions with lenders and financial
 institutions as well governmental agencies.
- Loss of corporate name: After a period of administrative dissolution, your nonprofit's name may become available for another
 organization to use.

Filing Requirements

- 1. Access the Online System: Log in to the Corporations Online Filing System with your Customer ID and PIN to file the report electronically.
- 2. Complete the Report: Provide accurate information about your nonprofit's business and officers.
- 3. **Submit:** Follow the on-screen instructions to submit the report and pay the required fee.
- Mail Option: If mailing, <u>download the fillable PDF annual report form</u> from the Massachusetts Secretary of the Commonwealth website and send it to the mailing address provided.

For additional information, visit the Secretary of the Commonwealth's website, specifically the Domestic Non-Profit



Corporations section.

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