

Government filing requirements for 501(c)(3) Public Charities in New Mexico:

New Mexico Secretary of State

<https://portal.sos.state.nm.us>

Annual Nonprofit Corporate Report

Fee: \$10

Internal Revenue Service

Requirements found on Page 8 of IRS publication "Compliance Guide for 501(c)(3) Public Charities"

The basics:

Gross Receipts normally less than \$5,000: File Form 990-N

Gross Receipts less than \$200,000: File Form 990-EZ

Gross Receipts less than \$500,000: File Form 990

Due date is the 15th day of the fifth month after the end of the organization's tax year

Forms 990 and 990-EZ can be extended for six months by filing Form 8868 by the original due date

New Mexico Attorney General's Office

<https://secure.nmag.gov/coros/default.aspx>

File copy of IRS Form 990 or 990-EZ (without Schedule B Schedule of Contributors)

If Gross Revenue reaches \$500,000 or above, organization will be required to obtain and file an independent auditor's report at the organization's expense.

Due dates are the end of the month in which the Form 990 or 990-EZ is due to the IRS