FREE GUIDE / NOVEMBER 2026

2027 North Carolina Nonprofit Compliance Guide

The new annual report and how to check your fundraising registration

1. Put the annual report on your calendar

Starting January 1, 2027, NC nonprofit corporations and out-of-state nonprofit corporations authorized in NC must submit an annual report to the NC Secretary of State under Session Law 2026-52 (House Bill 517).

November 15, 2027

First deadline for corporations formed or authorized by the end of 2026. Corporations formed or authorized in 2027 generally first file by November 15, 2028.

Gather your filing information

Have your legal name, registered agent and registered office details, principal office contact information, principal officers' names, titles and business street addresses, a designated contact, and a brief description of your activities.

Budget for the filing fee

The annual report costs **$18 online** or **$25 on paper**. A report still missing 60 days after the deadline may be treated as delinquent. The state can begin administrative dissolution proceedings for delinquent filings.

Check whether your license filing covers the report

An electronic charitable solicitation license filing can satisfy the annual report requirement when it includes the required report information and the license is active on the report due date. Organizations using a solicitation exemption should plan to file the annual report separately.

Official source | Session Law 2026-52, Part II

NORTH CAROLINA NONPROFIT COMPLIANCE

Charitable solicitation license or exemption

Check your fundraising status before choosing a state filing.

2. Check whether you qualify for an exemption

Under N.C.G.S. § 131F-3(3), a nonprofit may qualify if it receives **less than $50,000** in contributions in a calendar year and pays no compensation to covered officers, trustees, organizers, incorporators, fundraisers, or solicitors. Review the compensation questions on the state form.

If you qualify, request the exemption

Complete and sign Form CSL 102. Include one accepted financial document, such as your IRS Form 990-N submission confirmation, and attach your IRS determination letter if available. The form directs organizations without financial history to apply for a license. Use the state's Exemption Request option or mail the packet to the address on the form. Keep the approval letter and update the registration annually.

If you need a license, apply online

On the state's Charities Online Filing page, choose Charities Applications and select Initial or Renewal as applicable. Prepare your financial information, organization details, IRS determination letter if available, and notarized signature page. License fees generally depend on prior-year contributions. State law waives the fee for a licensed charity that received less than $5,000 in the last calendar or fiscal year.

Keep track of your three filing dates

Calendar your NC corporate annual report, your charitable solicitation license renewal or exemption update, and any applicable federal Form 990-series filing.

Official resources | Exemption criteria • Form CSL 102 • Online filing • License fees