C3CPA | CERTIFIED PUBLIC ACCOUNTANTS

Nonprofit Compliance Calendar

Key recurring obligations for tax-exempt organizations on a calendar-year cycle.

Every month

- Reconcile bank accounts and restricted fund balances
- Review actual-to-budget by program, management, and fundraising
- Document board-approved expenditures and related-party transactions

Quarterly

- File payroll tax returns and remit deposits on schedule
- Update the grant compliance tracker with reporting deadlines and spend-down status
- Review restricted contributions released from restriction
- Present financials to the board or finance committee

Annually

- File Form 990, 990-EZ, or 990-N by the 15th day of the 5th month after year-end
- File state charitable solicitation registrations and renewals
- Confirm whether a Single Audit is required (federal awards of $750,000 or more)
- Review conflict-of-interest disclosures and the document retention policy
- Approve the annual budget and review executive compensation for reasonableness
- Confirm donor acknowledgment letters were issued for gifts of $250 or more

C3CPA · Rio Rancho, New Mexico · (505) 595-2788 · info@c3cpa.com