



# Staying in Good Standing: Nonprofit Compliance Checklist (PA Focused)

Handout for The Nonprofit Partnership’s session “Staying in Good Standing: A Compliance Check-Up for Nonprofits.” This tool aligns to the themes in The Nonprofit Partnership’s Nonprofit Capacity Assessment.

**This is a practical reference—not legal, tax, or HR advice. Requirements may vary based on your entity type, activities (e.g., fundraising, employment), and locations where you operate.**

### How to use this handout

- 1) Mark what's done, what's missing, and what needs verification.
- 2) Use the “Links / Forms” column to jump to official PA/IRS resources.
- 3) Turn gaps into a 30–90 day action plan (board + staff).

Compliance Checklist				
Check	Topic (Assessment-aligned)	What to verify / do	Typical frequency	Links / Forms
	IRS tax filing	File Form 990/990-EZ/990-PF OR 990-N (as applicable) by the due date.	Annually (15th day of 5th month after FYE)	<a href="#">IRS Form 990 due date page</a>
	IRS tax filing	If you need more time, file Form 8868 for an automatic extension (does not extend 990-N).	As needed	<a href="#">IRS Form 8868 info</a>
	Fundraising compliance (PA)	Register/renew charitable solicitation registration with PA Department of State (BCO-10 + attachments).	Annually (renewal based on FY end)	<a href="#">PA Charities forms page; BCO-10</a>  <a href="#">BCO-10 (PDF)</a>  <a href="#">BCO-23 (PDF)</a>
	Fundraising compliance (PA)	If you do not file a full IRS 990 (or file 990-N/990-EZ/990-PF), file PA Public Disclosure	With registration/renewal	<a href="#">PA Charities forms page; BCO-23</a>  <a href="#">BCO-10 (PDF)</a>

		form (BCO-23) when required.		<a href="#">BCO-23 (PDF)</a>
State entity good standing (PA)	File PA Department of State Annual Report (Act 122 requirement for most entities).	Annually (deadlines vary by entity type)		<a href="#">PA DOS Annual Reports page</a>
HR / payroll compliance (PA)	Register and comply with PA Unemployment Compensation (UC) tax requirements.	Ongoing; registration within 30 days of covered services		<a href="#">PA DLI UC Tax Payment page;</a> <a href="#">UC Tax site</a>  <a href="#">UC Tax online portal</a>
Risk management (PA)	Maintain Workers' Compensation coverage as required for PA employers.	Ongoing		<a href="#">PA DLI WC employer info</a>
Finance / tax (PA)	Apply for PA non-profit Sales Tax Exemption (online or REV-72).	Initial + renewal/updates as required		<a href="#">PA DOR Sales Tax Exemption service page;</a> <a href="#">REV-72</a>

### Quick PA links (official)

- [PA Department of State – Charities: Registration Forms & Documents \(BCO-10/BCO-23, etc.\)](#)
- [PA Department of State – Annual Reports \(business filing portal + overview\)](#)
- [PA Department of Revenue – Apply for Non-Profit Sales Tax Exemption \(myPATH + paper option\)](#)
- [PA Department of Labor & Industry – UC Tax registration and payments](#)
- [PA Department of Labor & Industry – Workers' Compensation \(employer requirements\)](#)

### IRS links (official)

- [IRS – Form 990 due date](#)
- [IRS – Annual filing requirements overview \(which 990-series form to file\)](#)
- [IRS – Form 990-N \(e-Postcard\)](#)
- [IRS – Form 8868 extension](#)

### Assessment connection (how to go deeper)

This handout is the “minimum viable” compliance scan. The full Nonprofit Capacity Assessment helps you test whether your policies, systems, and routines are built to sustain compliance over time (not just scramble before deadlines). Use your Assessment results to prioritize: **(1)** items that threaten legal good standing, **(2)** items that create financial risk, and **(3)** items that weaken board oversight. **Learn more at [AssessMyNonprofit.org](#).**

