



## **Glossary of Terms – Domestic Nonprofits**

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### **Annual Filing**

A required yearly report a nonprofit must submit to remain active and compliant in its home state.

### **Articles of Incorporation**

The legal document filed with the state to create a nonprofit corporation.

### **Attorney General (AG)**

The state official who oversees charities and enforces fundraising laws.

### **Bi-ennial**

Occurring once every two years, rather than annually.

### **Charitable Organization**

A nonprofit formed for public benefit purposes such as education, health, or social services.

### **Charitable Solicitation**

Any request for donations, including online, written, or in-person appeals.

### **Compliance**

Meeting all legal and filing requirements required by the nonprofit's home state.

### **Domestic Nonprofit**

A nonprofit operating in the same state where it was originally incorporated.

### **Due Date**

The deadline by which a required filing must be submitted.

**Fiscal Year**

The 12-month accounting period used for financial and compliance reporting.

**Good Standing**

A status indicating the nonprofit has met all filing requirements and is legally active.

**IRS Form 990**

The annual federal tax return required for most nonprofits.

**Late Fee**

A penalty charged for submitting a required filing after the due date.

**Registered Agent**

A designated individual or service that receives official legal documents.

**Secretary of State**

The state office that maintains nonprofit entity records.

**Standing Status**

An indicator showing whether the nonprofit is compliant, delinquent, or inactive.

***Legal Disclaimer:** This glossary is provided for general informational purposes only and does not constitute legal, tax, or professional advice; filing requirements vary by state and organization, and users are responsible for confirming obligations that apply to their nonprofit.*