

How To Form And Operate A Nonprofit Corporation

	Steps	Applicable Form	Results
Articles Of Incorporation	<ul style="list-style-type: none"> • Reserve the name of your organization. • Prepare Certificate of Incorporation. Includes: purposes and incorporators of the corporation and any other clauses that are required by your State Not-For-Profit Law. 	<ul style="list-style-type: none"> • Register name with Secretary of State; \$10 fee in New York State, for example. • File Articles of Incorporation with your Secretary of State; \$60 fee in New York State, for example. 	<ul style="list-style-type: none"> • Reserves your name so that no other organization is operating in the state with the same name. • The State recognizes your organization as an Incorporated Non-profit Organization (i.e. one conducting nonprofit activities for charitable, educational, religious, scientific, literary or cultural purposes).
Federal Employer Identification Number	<ul style="list-style-type: none"> • File with the IRS as a nonprofit, even if you do not have employees. 	<ul style="list-style-type: none"> • IRS Form SS-4 	<ul style="list-style-type: none"> • Your organization has an identification number so the IRS can track your reports and 1023 tax exempt application (see below).
Federal Tax Exemption	<ul style="list-style-type: none"> • File with the Internal Revenue Service (IRS) as a 501(c)(3), preferably within 15 months of the date of incorporation. 	<ul style="list-style-type: none"> • IRS Publication 557 and IRS Form 1023; \$300 fee (minimum). 	<ul style="list-style-type: none"> • Recognized by the IRS as exempt from paying income tax on the revenue of the organization.
State Registration/ And Reporting	<ul style="list-style-type: none"> • Contact the Secretary of State (or other responsible department) in your state. (In Wisconsin, for example, the appropriate department is the Secretary of State's Department of Financial Institutions). 	<ul style="list-style-type: none"> • Registration forms and fiscal annual reports (e.g. New York State/ NYCF-1 and New York State G750-497); fee will vary with size of a group's operating budget. 	<ul style="list-style-type: none"> • Your organization is officially registered if you solicit funds, do business or own property in your state.
Reporting To IRS	<ul style="list-style-type: none"> • Annually report to the Internal Revenue Service. 	<ul style="list-style-type: none"> • Form 990 	<ul style="list-style-type: none"> • Provides the IRS with a report of income receipts and disbursements of your organization.