## Checklist for Forming a 501(c)(3) Nonprofit Organization

1. Choose a name for your nonprofit. (While you’re at it, select and reserve a domain name.)
2. Research your state requirements for establishing a nonprofit (or public benefit) corporation. Search the web for the appropriate office in your state.
3. Form your incorporating board of directors. (Some states require only one board member, but we recommend having at least three to begin.)
4. Write Articles of Incorporation, including a statement of your purpose, and submit them to the appropriate office in your state with the required fee.
5. Wait for a response from your state. (In some states you can expedite the process by paying a surcharge.)
6. Obtain a Federal Employer Identification Number by submitting IRS Form SS-4.
7. Develop organizational bylaws (the rules by which you will operate).
8. Hold your first board meeting to approve your bylaws. You also can pass a resolution to open a bank account, something you’ll need when you go to the bank.
9. Review IRS Publication 557, instructions for filing for tax exemption. You can download the publication from [www.irs.gov](http://www.irs.gov). Make sure you have the latest version.
10. File IRS Form 1023 or Form 1023-EZ if you’re applying to become a 501(c)(3) tax-exempt organization (preferably within 27 months of the date of incorporation). Other kinds of nonprofit organizations may file Form 1024. (You can download the form you need from [www.irs.gov](http://www.irs.gov).)
11. File Form 8718 and pay filing fees of $850 if you anticipate having revenue of more than $10,000 per year, or $400 if you anticipate having revenue of less than $10,000 per year.
12. Sit back and relax. Celebrate when your letter of determination arrives!
13. Register as a charity within your state. While you’re at it, check your state’s laws; some require you to apply for a separate (in addition to federal) tax exemption.

## Along the way to your nonprofit status:

* Consider using a fiscal sponsor so you can begin offering programs and developing a reputation.
* After you’ve incorporated and filed IRS Form 1023, you can begin to operate and even solicit contributions as long as you tell donors the application has been filed. Contributions will be deductible to the donor if your application is approved by the IRS.