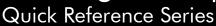
Forming and Operating a Nonprofit





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Be aware that procedures vary from state to state; you may need to consult with an attorney, tax specialist, or a technical assistance agency whose staff is experienced in this area. Foundation Center libraries (http://foundationcenter.org/) have a number of relevant resource materials on establishing a nonprofit organization.

PART	STEPS	APPLICABLE FORM	RESULTS
Articles Of Incorporation	Reserve the name of your organization. Prepare Certificate of Incorporation. Include: purpose, incorporates of the corporation, and any other clauses required by your State's Not-for-Profit law.	File application for reservation of name with appropriate agency in your state. Obtain necessary consents for name where required. File Articles of Incorporation with your Secretary of State.	Reserves your name so that no other organization can, for a limited period of time, incorporate under that same name in your state. The state recognizes your organization as an Incorporated Nonprofit Organization.
Federal Employer Identification Number (EIN)	File with the IRS as a nonprofit, even if you do not have employees.	IRS Form SS-4	Your organization has an identification number so the IRS can track your reports and 1023 tax exempt application (see below).
Federal Tax Exemption	Determine the section of the IRS code for which you are applying. File with the IRS as a tax exempt organization preferably within 27 months of the date of incorporation.	IRS Publications 557 and IRS Form 1023 or 1024. IRS filing fee is a maximum of \$465. See form IRS 8718.	Your Organization is recognized by the IRS as exempt from paying income tax on most revenues related to your charitable functions. Donations made to your organization are tax deductible only if you are a 501(c)(3) or 501(a) organization.
State Registration And Reporting	Contact the Wisconsin Department of Regulation and Licensing.	Submit application form and filing fee. Submit annual financial reports. See State Statute 440 for details.	Your organization is officially registered as a charity to solicit funds and do business in Wisconsin. Individuals may have to apply for a separate fundraising license if being paid to counsel or advise the group in raising money.
Reporting To The IRS	Annually report to the Internal Revenue Service.	Form 990	Provide the IRS with a report of income receipts and disbursements of your income.

For additional information visit the IRS website at www.irs.gov