

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

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