

Forming & Maintaining a Nonprofit Checklist

Initial Set-up

___ If your organization does not already have a Board of Directors in place, work should begin at identifying and recruiting potential board members.

___ Have an introductory meeting of the Board of Directors to discuss the incorporation option.

___ Identify funds available to pay for the initial filing fees.

Formation and Incorporation Process

___ Reserve a corporate name with the Secretary of State.

___ Draft and file Articles of Incorporation with the Secretary of State's office.

___ Complete Initial Registration with State Attorney General's Registry of Charitable Trusts using Form CT-1 within 30 days of receipt of property or assets by corporation.

___ Draft corporate bylaws.

___ Complete the Statement of Information (Domestic Nonprofit Corporation) and file with the Secretary of State's office.

___ If your organization will have employees, complete Form DE 1NP, Registration Form for Nonprofit Employers, and file with the State of California Employment Development Department.

Procedures for Securing Tax Exempt Status

___ Order or download all necessary forms from the IRS and State Franchise Tax Board.

___ Complete and file IRS Form SS-4 Employer Identification Number.

___ File IRS Form 1023 or 1023EZ Application for Recognition of Exemption.

___ (If Appropriate) File IRS Form 5768 Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.

___ File California FTB Form 3500 or 3500A (unless you have already submitted Form 3500 with the incorporation process)

Continued Reporting Requirements

___ Biennially (every other year) file a Statement of Information (Domestic Nonprofit Corporation) with the California Secretary of State.

___ Annually file Form RRF-1 (Registration Renewal Fee) with the California Attorney General's Registry of Charitable Trusts.

___ Annually file the appropriate FTB 199 (Information Return or Electronic Notice) with the California Franchise Tax Board.

___ Annually file the appropriate IRS 990 Information Return or Electronic Notice with the Internal Revenue Service.

___ File all changes to the Articles of Incorporation with the California Secretary of State's Office.