

STEPS TO FORM A TAX-EXEMPT NON-PROFIT CORPORATION IN CALIFORNIA

1. FORM THE CORPORATION.

Choose Corporation's intended name.

- Check with Secretary of State to determine name availability and (optional) reserve name.

Prepare and file Articles of Incorporation with the Secretary of State.

- Sample form and filing instructions can be found on the Secretary of State's website.
- Note: The date of the filing of the Articles of Incorporation is the date utilized to calculate the deadline to file for tax exempt status retroactive to the date of incorporation.

2. PREPARE ORGANIZATIONAL DOCUMENTS.

Complete bylaws.

Prepare initial board action/organizational minutes of Board of Directors, which may include:

- If initial directors were not named in Articles, elect initial directors and authorize number of directors.
- Elect officers.
- Name agent for service of process.
- Adopt bylaws.
- Authorize financial transactions and establishment of bank accounts.
- Resolution to pursue tax exempt status.
- Adoption of Conflict-of-Interest policy.
- Authorize obtaining Employer Identification Number (EIN).

Complete and file Statement of Information within 90 days of filing Articles of Incorporation.

3. APPLY FOR AN EMPLOYER IDENTIFICATION NUMBER (EIN) THROUGH INTERNAL REVENUE SERVICE (IRS) WEBSITE.

4. REGISTER WITH THE ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS WITHIN 30 DAYS OF INITIALLY RECEIVING/ACCRUING ASSETS.

Note: Form and instructions can be found on the California Attorney General's website.

5. APPLY FOR FEDERAL AND STATE TAX EXEMPT STATUS.

Complete and submit IRS Forms.

Complete and submit California Forms.

6. APPLY FOR AND OBTAIN NECESSARY STATE AND LOCAL PERMITS AND LICENSES.

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