

Walking you through incorporation in the state of Indiana, securing an EIN, and applying for tax-exempt status

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INTRODUCTION

This guide is for individuals seeking to incorporate a 501(c)3 nonprofit in the state of Indiana. It will walk through the steps to formalize a 501(c)3 organization with the Indiana Secretary of State and the Internal Revenue Service (IRS).

This guide will not cover mission development, basic characteristics of nonprofit organizations, or board development. A list of resources and consultants with expertise on these topics is included in the CFHC [Consultant Directory](#).

This guide does not constitute legal advice. A list of attorneys can be found in the CFHC [Consultant Directory](#).

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ACKNOWLEDGEMENTS

This document was created with the help of many sources. Metamorphosis Consulting Services and The Indianapolis Library conducted a workshop and provided materials related to this topic.

FISCAL SPONSORSHIP

Before we dive into the specifics of setting up a 501(c)3, a word about fiscal sponsorships. According to Charitable Allies, a Fiscal Sponsorship is a formal arrangement where a current nonprofit agrees to serve as an incubator of sorts for a charitable program that was created by other persons. This could include fiduciary oversight, financial management, administrative services, and administrative fee.

From Charitable Advisors:

“A fiscal sponsor can be a ‘home’ for a startup nonprofit, a charity, or a fledgling nonprofit program looking for funding even if it lacks tax exempt status. This can be helpful for new charities because the fiscal sponsor will often take on a number of responsibilities that they might struggle with on their own, including receiving and administering contributions, dealing with some of the operating issues of a nonprofit, etc. This also can be useful for charitable programs of for-profit organizations or all-volunteer organizations that cannot sustain the administrative costs. Finally, current stand-alone nonprofit organizations that for one reason or another need to downsize could benefit from a fiscal sponsor in this endeavor to provide the administrative support it needs.

“Operating in a fiscal sponsorship arrangement usually will provide a benefit to the donors of the fiscal sponsee because the donations will be deductible where they would otherwise not be. This does seem to be an arrangement that is decreasing both in popularity and opportunity to find willing “homes” for a variety of reasons. This aspect of fiscal sponsorships is largely beyond the scope of this article, but it appears that this is generally due to the creation of the Form 1023EZ that made it much easier and cheaper for smaller nonprofits to be formed and a form of fiscal sponsorship mentioned below, the single-member LLC, which is not quite a fiscal sponsorship as normally understood.”

For more details, see the full Charitable Advisors article, [“Fiscal Sponsorships: Get the Benefits of a Charity Without Being One.”](#)

ABOUT THE 501(c)3 DESIGNATION

Being 501(c)(3) means that a particular nonprofit organization has been approved by the Internal Revenue Service (IRS) as a tax-exempt, charitable organization.

When an organization is granted 501(c)(3) status, the IRS automatically classifies it as either a public charity or a private foundation. Most new nonprofits qualify as public charities because they receive broad public support through donations, grants, or program revenue. Organizations that do not meet the public-support tests are classified as private foundations, which are subject to stricter rules, additional reporting requirements, and limitations on certain activities.

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities, and it may not participate in any campaign activity for or against political candidates.

A 501(c)3 must be organized and operated for one or more of eight exempt purposes:

- 1) Religious
- 2) Charitable
- 3) Scientific
- 4) Testing for public safety
- 5) Literary
- 6) Educational purposes
- 7) Foster national or international amateur sports competition
- 8) Prevention of cruelty to children or animals

For more information on exemption requirements for 501(c)3 organizations, visit the [IRS website](#).

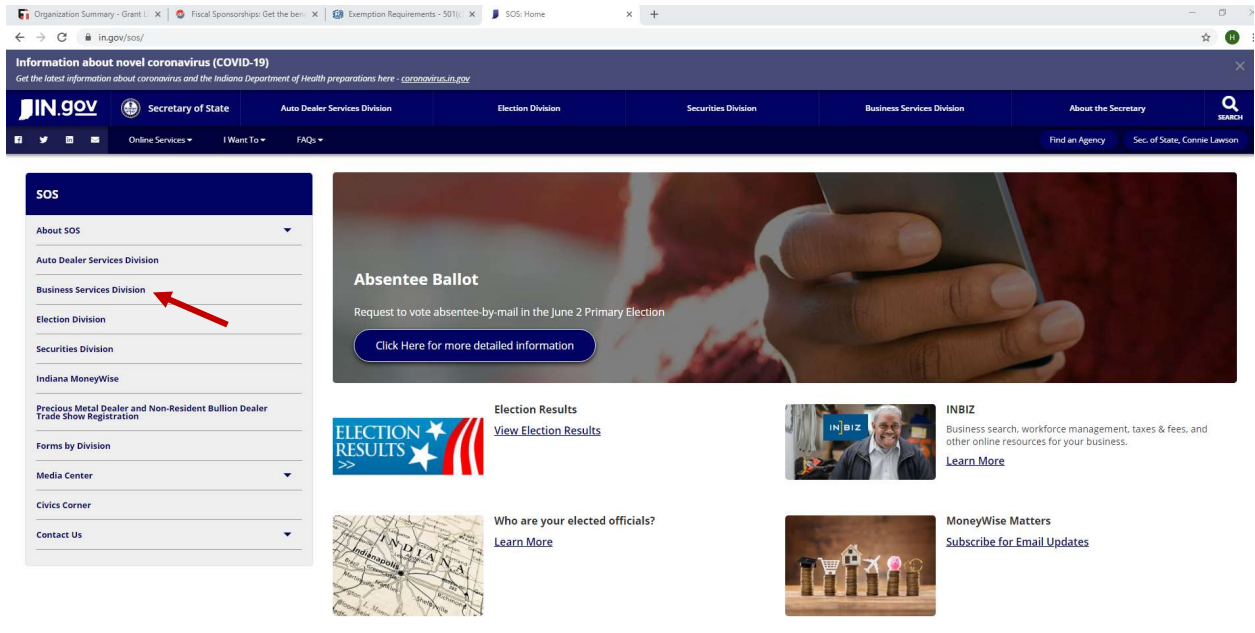
CHECKLIST TO FORMALIZE YOUR 501(c)3 ORGANIZATION

- ☐ Choose a business name
- ☐ Choose a business address
- ☐ Select an Indiana Registered Agent
- ☐ Identify at least 3 board members
- ☐ Draft Articles of Incorporation with IRS-required purpose and dissolution clauses
- ☐ File Articles with the Indiana Secretary of State
- ☐ Apply for EIN
- ☐ Submit Form 1023 or 1023-EZ to IRS
- ☐ Apply for Indiana sales tax exemption (NP-20A)
- ☐ File Indiana Business Entity Report every 2 years
- ☐ File IRS Form 990/990-EZ/990-N annually
- ☐ File State of Indiana nonprofit return every five years

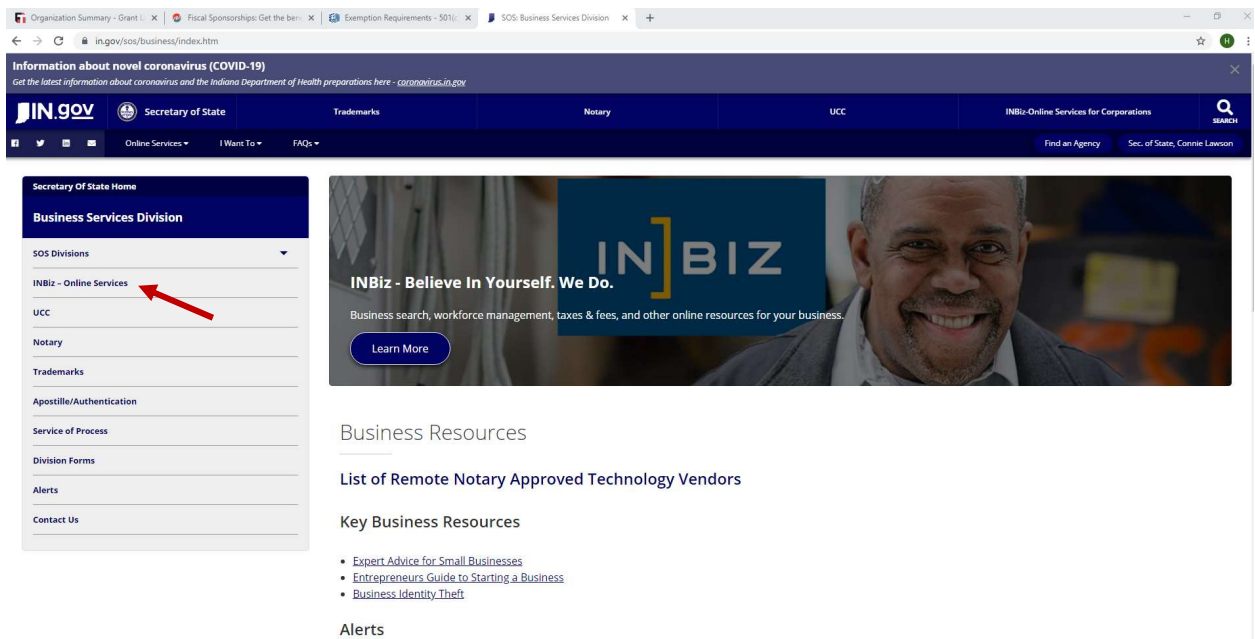
INDIANA SECRETARY OF STATE

This is a step-by-step guide for filing to incorporate and register with the Indiana Secretary of State's office.

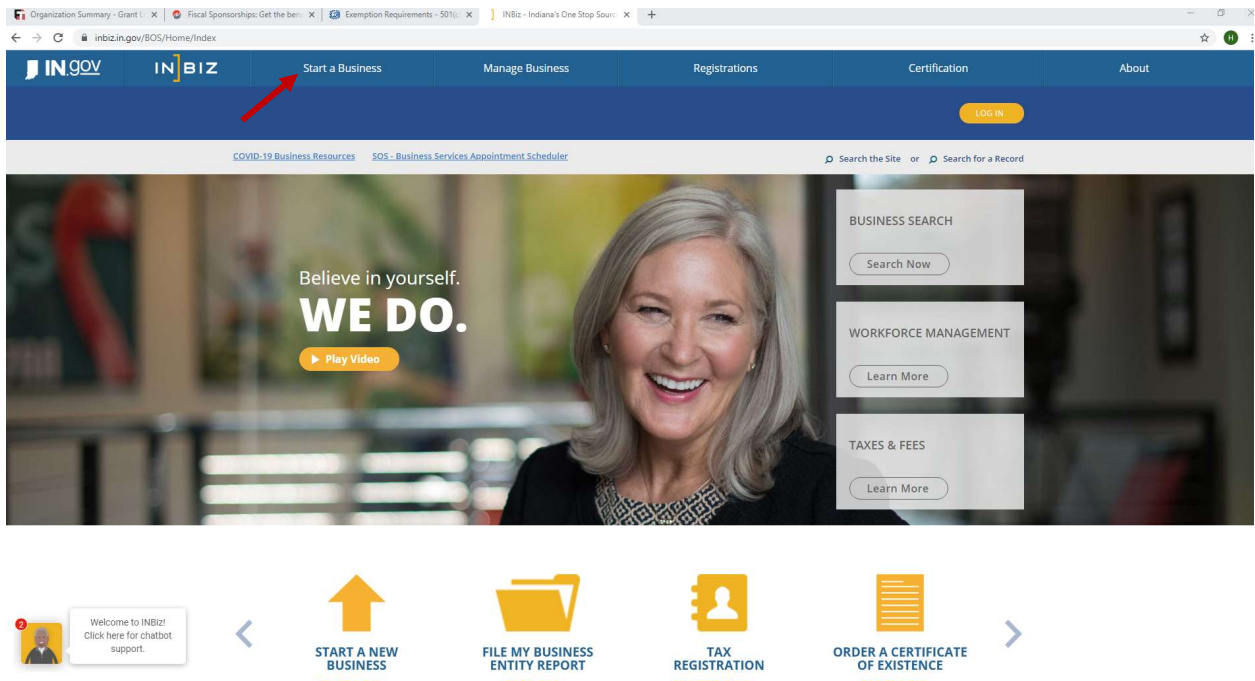
1) Visit in.gov/sos and click "Business Services Division."



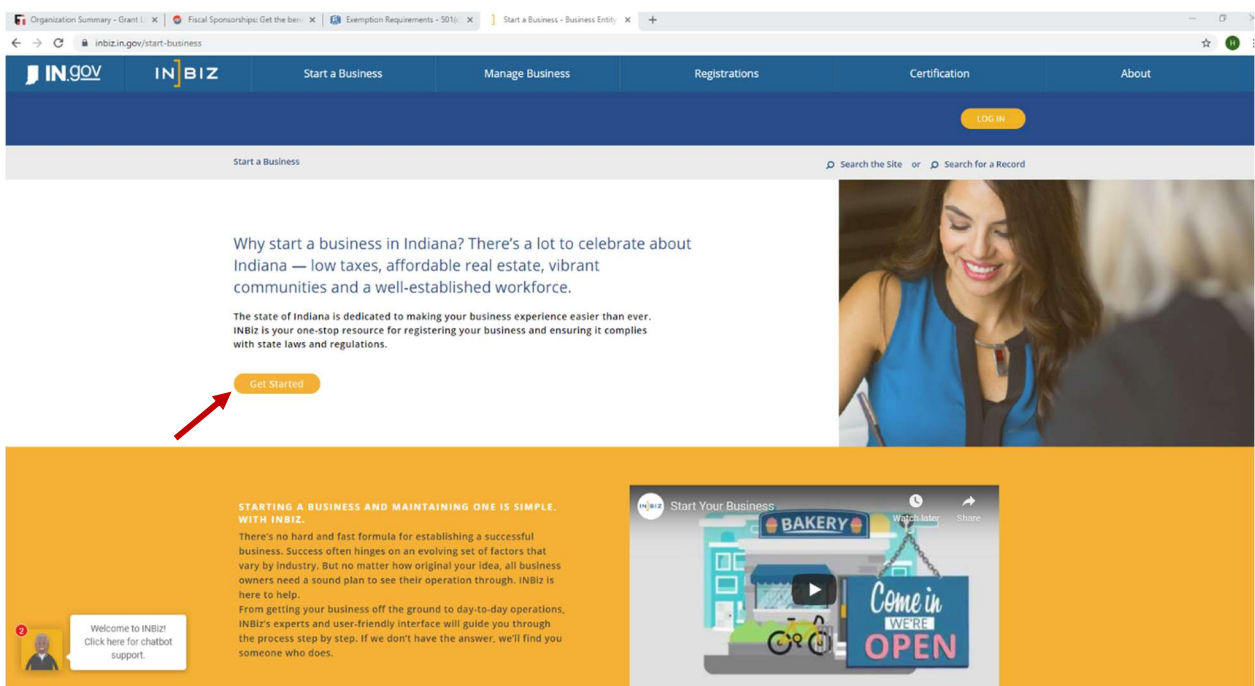
2) Click "INBiz – Online Services."



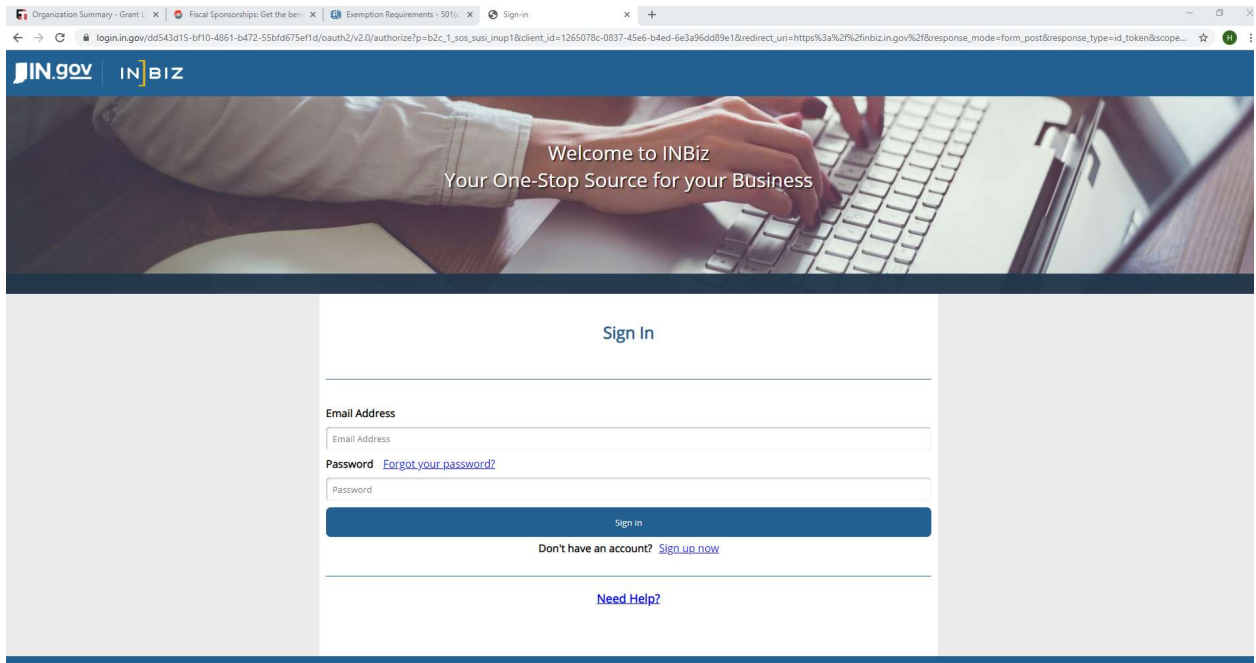
3) At the top of the page, click “Start a Business.”



4) Click “Get Started.”

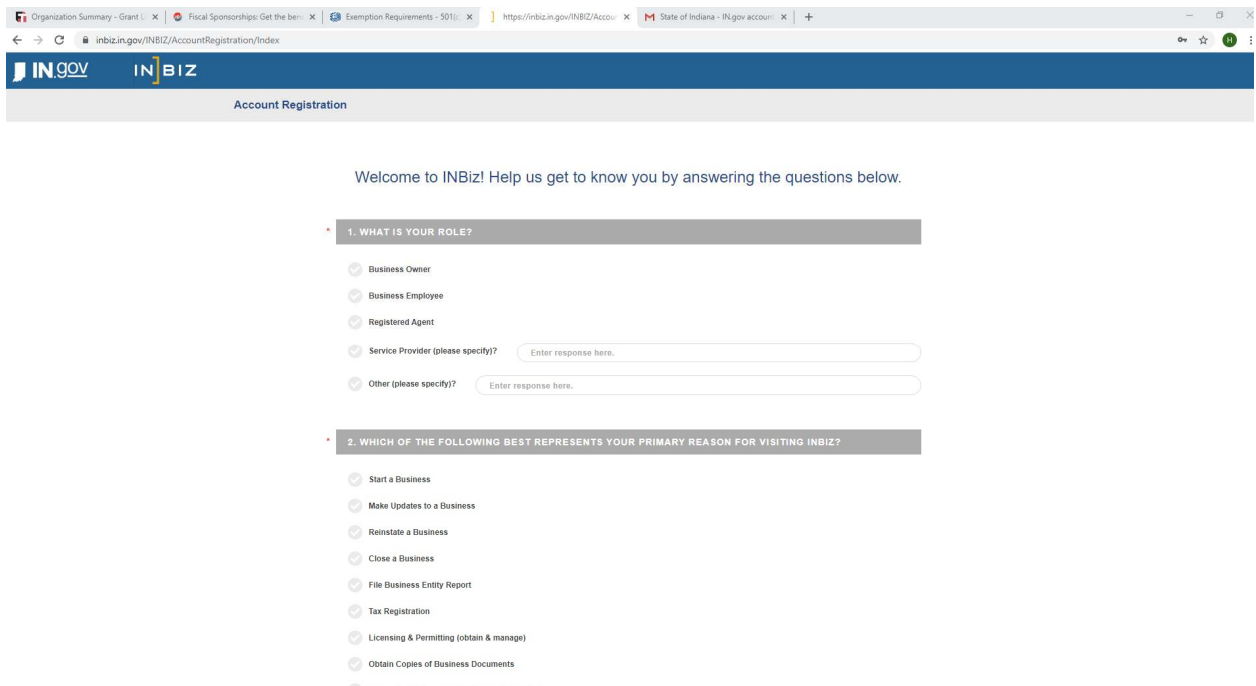


- 5) Create a log-in. You will need to provide your email address, phone number, full name, and create a password.



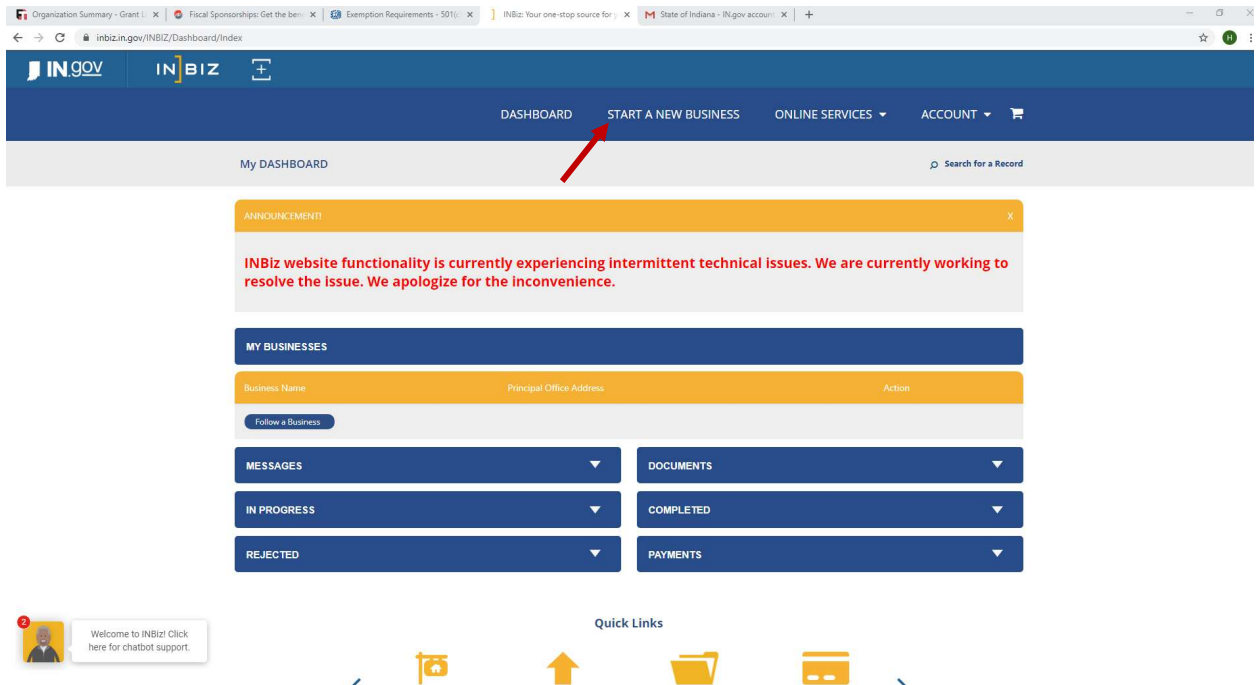
The screenshot shows the INBiz Sign In page. The header includes the IN.gov and INBiz logos. Below the header is a banner image of hands typing on a keyboard with the text "Welcome to INBiz Your One-Stop Source for your Business". The main content area is titled "Sign In" and contains a form with fields for "Email Address" and "Password". There is a "Forgot your password?" link next to the password field. Below the form is a "Sign in" button, a "Don't have an account? Sign up now" link, and a "Need Help?" link.

- 6) Answer questions to register your account.

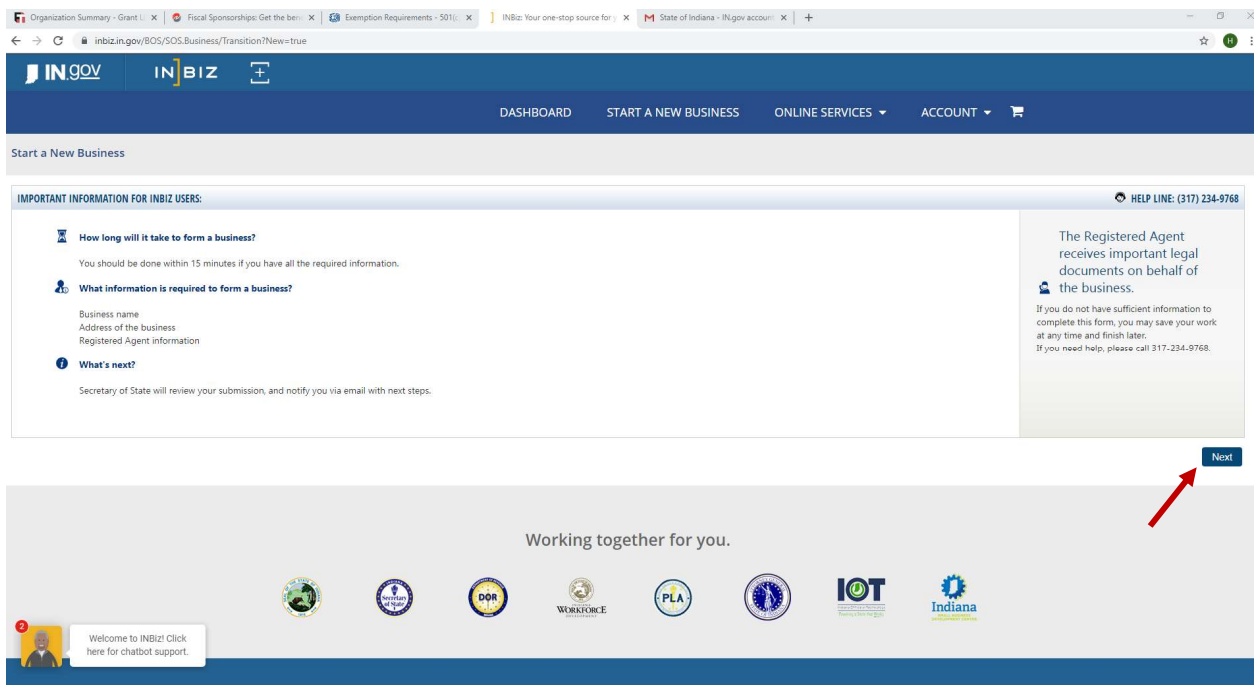


The screenshot shows the INBiz Account Registration page. The header includes the IN.gov and INBiz logos. Below the header is a banner image with the text "Welcome to INBiz! Help us get to know you by answering the questions below." The main content area is titled "Account Registration" and contains two sections of questions. Section 1, "1. WHAT IS YOUR ROLE?", has radio button options for "Business Owner", "Business Employee", "Registered Agent", "Service Provider (please specify?)", and "Other (please specify?)". Each option has a corresponding text input field. Section 2, "2. WHICH OF THE FOLLOWING BEST REPRESENTS YOUR PRIMARY REASON FOR VISITING INBIZ?", has radio button options for "Start a Business", "Make Updates to a Business", "Reinstate a Business", "Close a Business", "File Business Entity Report", "Tax Registration", "Licensing & Permitting (obtain & manage)", and "Obtain Copies of Business Documents".

7) Click “Start a New Business.”



8) Read the “Important Information for INBIZ Users” and ensure you have all the required information. Then click “Next.”



9) Click “Guide Me.”

Organization Summary - Grant L. | Fiscal Sponsorships: Get the be... | Exemption Requirements - 501... | INBiz: Your one-stop source for | State of Indiana - IN.gov account

IN.gov | INBIZ

DASHBOARD | START A NEW BUSINESS | ONLINE SERVICES | ACCOUNT

Start a New Business

BUSINESS ASSISTANCE | HELP LINE: (317) 234-9768

I would like the Business Wizard to guide me while starting my business.

Guide me

I am a returning user and do not require assistance.

Frequent User

Back

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10) Answer the questions as demonstrated below, then click “Next.”

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DASHBOARD | START A NEW BUSINESS | ONLINE SERVICES | ACCOUNT

Start a New Business

QUESTIONNAIRE | HELP LINE: (317) 234-9768

Do you know the type of business that you would like to start?

☒ Yes

☐ No

Are you starting a Sole Proprietorship or General Partnership?

☐ Yes

☒ No

Which of these best applies to you?

☒ I would like to start a new business in Indiana.

☐ I am an existing out-of-state business that will transact business in Indiana.

☐ I would like to reserve a business name for later use.

Will your business be:

☐ For-Profit

☒ Nonprofit

Select your business type from the list below

Nonprofit Corporation

Select the Type of Corporation

☒ Public benefit corporation, which is organized for a public or charitable purpose.

☐ Religious corporation, which is organized primarily or exclusively for religious purposes.

☐ Mutual benefit corporation (all others).

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Next

The next series of screenshots will walk you through the process of building your Articles of Incorporation. You may build these outside the system, if you wish. If you need to update any of this information down the road, you will have an opportunity to do that annually through the business entity report.

- 11) If you have already reserved a business name, click “Yes” and enter it into the box. If you have not already reserved a business name, click “No.” You can then check the availability of names you are considering. Then click “Next.”

Organization Summary - Grant L. | Fiscal Sponsorships: Get the ben... | Exemption Requirements - 501(c)(3) | INBiz: Your one-stop source for... | State of Indiana - IN.gov account | +

inbiz.in.gov/BOS/SOS/Business/NameInformation

IN.gov INBIZ

DASHBOARD START A NEW BUSINESS ONLINE SERVICES ACCOUNT

Start a New Business

Business Info. Registered Agent Info. Incorporators Info. Principal Info. Attachments Review Signature Payment Done

BUSINESS INFORMATION (DOMESTIC NONPROFIT CORPORATION)

Have you reserved a name for this business? ☐ Yes ☒ No

Ok. Let's check to see if the name you want is available. Type the name and corporate indicator in the search box below and click "Check Availability".

Business Name:

Based on the initial search, it appears the name is available. The Secretary of State's Office will make the final determination regarding name availability.

What is a Reserved Name?
This is how you hold your name for 120 days, prior to forming your business.
If you reserved a name, your Reservation ID and Pin can be found on the Name Reservation Approval Confirmation, located in My Documents.
Click [here](#) for a list of valid corporate indicators.

HELP LINE: (317) 234-9768

Back Next

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Logos: Indiana Department of Agriculture, Indiana Department of Education, Indiana Department of Health, Indiana Department of Labor, Indiana Department of Natural Resources, Indiana Department of Public Safety, Indiana Department of Revenue, Indiana Department of Transportation, Indiana Department of Workforce Development, Indiana Department of Social Services, Indiana Department of Military Affairs, Indiana Department of Veterans Affairs, Indiana Department of Insurance, Indiana Department of Banking, Indiana Department of Financial Institutions, Indiana Department of Securities, Indiana Department of Insurance, Indiana Department of Banking, Indiana Department of Financial Institutions, Indiana Department of Securities.

Contact Us

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- 12) Complete the Business Information form. Be sure to select “Perpetual” under “Period of Duration.” See below for sample Distribution of Assets language. The “Effective Date” will be whatever date and time you are filing this paperwork. Then click “Next.”

Organization Summary - Grant L. | Fiscal Sponsorships: Get the ben... | Exemption Requirements - 501(c)(3) | INBiz: Your one-stop source for... | State of Indiana - IN.gov account | sample language for Distribution: | +

inbiz.in.gov/BOS/SOS/Business/BusinessInformation

Start a New Business

Business Info. Register Agent Info. Incorporators Info. Principal Info. Attachments Review Signature Payment Done

BUSINESS INFORMATION (DOMESTIC NONPROFIT CORPORATION)

Business Name:

Business Email:

Confirm Business Email:

TYPE OF CORPORATION

The Corporation is a: ☒ Public benefit corporation, which is organized for a public or charitable purpose.
☐ Religious corporation, which is organized primarily or exclusively for religious purposes.
☐ Mutual benefit corporation (all others).

MEMBERSHIP

Will the corporation have members? ☐ Yes ☒ No

DISTRIBUTION OF ASSETS

Distribution of Assets upon Dissolution or Final Liquidation: *

Upon the dissolution of the corporation, the assets will be distributed to People for the Ethical Treatment of Animals Inc. This distribution shall be for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code. Any such assets, not so disposed of, shall be disposed of by a court of competent jurisdiction of the county in which the principal officer of the corporation is located.

What is distribution of assets upon dissolution or final liquidation?
It is a plan for disbursing a Nonprofit's assets upon closure. Articles of Incorporation must contain provisions regarding the distribution of assets upon dissolution. We strongly suggest that you contact the Internal Revenue Service before completing this section. Particularly if the corporation desires to be recognized as 501(c)(3).

PERIOD OF DURATION

Expiration Date: * ☒ Perpetual ☐ The period of duration

Choose perpetual if the business does not have a known end date.
A period of duration indicates that the business will no longer be in business after the specified date.

Log Out

Organization Summary - Grant L... x | Fiscal Sponsorships: Get the be... x | Exemption Requirements - 501(c)3... x | INBiz: Your one-stop source for... x | State of Indiana - IN.gov account... x | sample language for Distribution... x

inbiz.in.gov/BOS/SOS/BusinessInformation

Expiration Date: ☒ Perpetual ☐ The period of duration

EFFECTIVE DATE

Effective Date: (Future date up to 90 days)

Effective Time:

PRINCIPAL OFFICE ADDRESS

Country:

Zip Code:

Street Address 1:

Street Address 2:

City:

State:

STATEMENT OF PURPOSE

Statement of purpose:

(Limit of 2500 characters, characters left: 2500)

Back

Choose perpetual if the business does not have a known end date.
A period of duration indicates that the business will no longer be in business after the specified date.

You may only select a future effective date within 90 days of filing.
Understand that if you set a future effective date, banks will not permit the business to open an account until the specified date.

What is a Statement of Purpose?
A statement of purpose describes the product or service you plan to provide through the business. Specific language is required by the IRS in order to be approved for 501(c)3 status. Contact the IRS for assistance. Where do I get 501(c)3 status? The federal Internal Revenue Service grants 501(c)3 status.

Sample Distribution of Assets language:

Upon the dissolution of the corporation, the assets will be distributed to _____ Inc. This distribution shall be for one or more exempt purposes within the meaning of Section 501(c)3 of the Internal Revenue Code, or the corresponding section of any future federal tax code. Any such assets, not so disposed of, shall be disposed of by a court of competent jurisdiction of the county in which the principal officer of the corporation is then located, exclusively for such purpose or to such organizations as said court shall determine.

- 13) The Registered Agent receives important legal documents on behalf of the business. It can be you. If your Registered Agent is not yet registered, type in their name and click “Create Agent.” Then click “Next.”

Organization Summary - Grant L... Fiscal Sponsorships: Get the ben... Exemption Requirements - 501... INBiz: Your one-stop source for...

inbiz.in.gov/BOS/SOS.Business/AgentInformation

IN.gov INBIZ

DASHBOARD START A NEW BUSINESS ONLINE SERVICES ACCOUNT

Start a New Business

Business Info. Registered Agent Info. Incorporators Info. Principal Info. Attachments Review Signature Payment Done

REGISTERED AGENT INFORMATION

AGENT SEARCH

Starts With Contains Exact Match

My Registered Agent is: Individual Business

Name: Janice Smith

Search OR Create Agent

HELP LINE: (317) 234-9768

The Registered Agent receives important legal documents on behalf of the business. If you do not have an Indiana address, you may select a service company or an Indiana attorney as your Registered Agent.

P.O. Boxes are not allowed.

Sending an email to the email address provided by a registered agent is NOT sufficient to effectuate valid service of process.

The Secretary of State is currently collecting a service of process email address for registered agents. However, the Supreme Court has not yet written the rules or developed a technical solution for electronic service. Until both the rules and technical solution is in place, valid service may **NOT** be effectuated electronically.

In the future, valid electronic service of process will only be delivered through the Indiana E-Filing System ("EFS") managed by Indiana Court Technology, and only under rules that may be adopted by the Supreme Court of Indiana, with notice. See the Indiana Rules of Trial Procedure and Indiana Rules of Appellate Procedure for definitive information related to the current requirements for service of process.

UPDATE AGENT

INDIVIDUAL REGISTERED AGENT INFORMATION

Type: Individual

Name: Katie Ottinger

Registered Agent Email: kcoffin@gmail.com

Confirm Registered Agent Email: kcoffin@gmail.com

Country: United States

Zip Code: 46140 1111

Street Address 1: 561 State St.

Room/Suite No:

City: Greenfield

State: Indiana

SERVICE OF PROCESS INFORMATION

Service of Process Email:

Confirm Service of Process Email:

☐ I acknowledge that the Service of Process email provided above is the email address at which electronic service of process may be accepted.

Update Cancel

Further Info About Registered Agents

From Indiana Code (IC 23-17-6)

A corporation must continuously maintain the following in Indiana:

- A registered office
- A registered agent who must be one of the following:
 - An individual who resides in Indiana and whose business office is identical with the registered office.
 - A business or nonprofit corporation whose business office is identical with the registered office.
 - A foreign business or nonprofit corporation authorized to transact business in Indiana whose business office is identical with the registered office.

14) Incorporators are your founders. It is recommended that the incorporators are your 3 board members. After entering information for each incorporator, click “Add Incorporator.” They will show up in a list on the screen. Note: these cannot be changed once your nonprofit is approved. When all Incorporators are entered, click “Next.”

Organization Summary - Grant L. | Fiscal Sponsorships: Get the ben... | Exemption Requirements - 501(c)3 | INBiz: Your one-stop source for...

inbiz.in.gov/BOS/SOS.Business/IncorporatorsInformation

IN GOV IN BIZ

DASHBOARD START A NEW BUSINESS ONLINE SERVICES ACCOUNT

Start a New Business

Business Info. Registered Agent Info. Incorporators Info. Principal Info. Attachments Review Signature Payment Done

INCORPORATORS INFORMATION HELP LINE: (317) 234-9768

First Name: Middle Name: Last Name: Suffix: Select Country: United States Zip Code: Street Address 1: Street Address 2: City: Greenfield State: Indiana

Add Incorporator

You will not be able to modify or delete incorporators once the business is approved.

Name	Address	Action
Robin Jones	123 EAST ST., GREENFIELD, IN, 46140 - 1111, USA	Edit Delete
Mike Allen	968 E 700 N, EDEN, IN, 46140, USA	Edit Delete
Katie Ottinger	312 E MAIN ST., GREENFIELD, IN, 46140 - 1111, USA	Edit Delete

Back Save and Exit Next

15) You will likely want to skip “Principal Info.”

16) You may upload Attachments to your application. Click “Next” when finished.

Articles of Incorporation must include the following:

- The name of the corporation (which must include “Corporation,” “Company,” “Incorporated,” “Limited,” or an abbreviation thereof).
- A statement as to whether the corporation will be a public benefit, religious, or mutual benefit corporation.
- The name and address of the Registered Agent.
- The name and address of all the Incorporators.
- A statement as to whether the corporation will have members.
- A statement regarding the distribution of assets upon dissolution (IC 23-17-22-5). Note: You don’t have to specify a certain agency – you can say something like “An organization with a similar scope.”
- Best case scenario: have an attorney who specializes in nonprofit law draw up your Articles.
- You could also borrow from another successful organization that is in good standing with the state, and model their Articles.

17 | Page

Organization Summary - Grant | X

Fiscal Sponsorship: Get the ben... | X

Exemption Requirements - 501(c)(3) | X

INBiz: Your one-stop source for | X

SOS: An Entrepreneur's Guide to | X

+

inbiz.in.gov/BOS/SOS.Business/Signature

IN.gov

INBIZ

DASHBOARDSTART A NEW BUSINESSONLINE SERVICESACCOUNT

Start a New Business

Business InfoRegistered Agent InfoIncorporators InfoPrincipal InfoAttachmentsReviewSignaturePaymentDone

SIGNATURE

☐ By checking the box, the Signator(s) represents that the registered agent named in the application has consented to the appointment of registered agent.

☐ * The undersigned, desiring to form a Corporation pursuant to the provisions of the Indiana Nonprofit Corporation Act, execute these Articles of Incorporation.

☐ In Witness Whereof, the undersigned hereby verifies, subject to the penalties of perjury, that the statements contained herein are true, this day July 17, 2020.

Signature: *

Signature: *

Signature: *

Title: * Select

Title: * Select

Title: * Select

Note: While a business has the option to provide the signature for each of its incorporators, only one signature is required.

HELP LINE: (317) 234-9768

Please type in your name to electronically indicate consent.

BackAdd to Payment Cart

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BYLAWS

Your nonprofit's bylaws are both a legal document and a roadmap for your organization's actions. A required element when forming a corporation, bylaws are a form of agreement or a contract between the corporation and its owners to conduct itself in a certain way. While for a commercial business the owners are its shareholders, the ownership of a nonprofit corporation belongs to the public as represented by the nonprofit organization's governing body, usually a Board of Directors.

Bylaws vary according to the nature of your organization, but consider them to be your internal manual for how you will operate. They should address basic activities, such as:

- governance, such as whether the organization is controlled by a board or by its membership;
- when and how board meetings will be held and conducted;
- how board directors and officers will be appointed or elected;
- voting procedures, such as what constitutes a quorum so that your board can make a decision;
- how committees are created and discontinued;
- number of directors for your board, their required qualifications, and their terms of service;
- language that affirms the [requirements and prohibitions for nonprofit \(501\(c\)\(3\)\)](#) organizations as set out by the IRS;
- rules that govern [conflict of interest](#) ; and
- how the bylaws can be changed or amended.

An organization that is exempt from federal income tax, as described in Internal Revenue Code 501(c)(3), is required to report changes to its bylaws and other governing documents annually to the IRS on the organization's IRS Form 990. Substantial changes to a tax-exempt organization's character, purposes, or methods of operation should be reported to the IRS as soon as possible because such changes, if inconsistent with the organization's tax exemption, could affect the organization's [exempt status](#) . For minor changes, just report them on your organization's next annual Form 990.

It is important that the bylaws not contradict the Articles of Incorporation. Although bylaws are not public documents, it would be wise to keep them available for public viewing. Doing so will help with your organization's transparency. Bylaws should be used, changed when needed, and examined often. Don't let them gather dust on a shelf somewhere. Make them a working document in every sense.

(Source: [The Balance Small Business](#))

Find nonprofit bylaws templates [here](#).

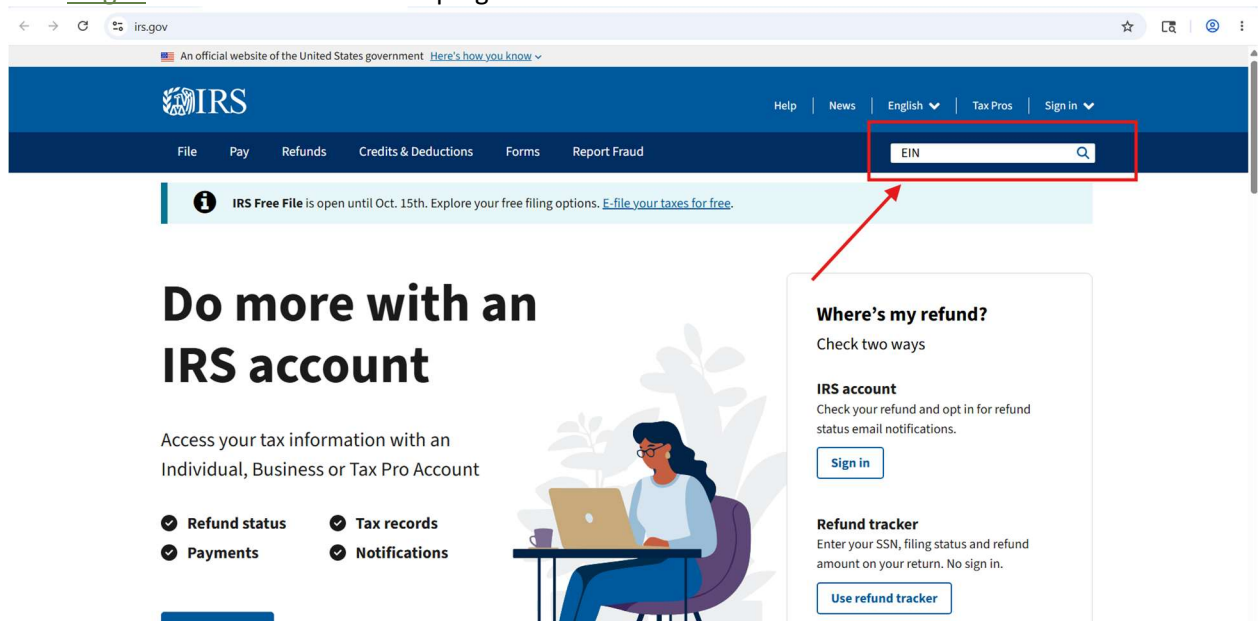
INTERNAL REVENUE SERVICE (IRS)

Form SS-4

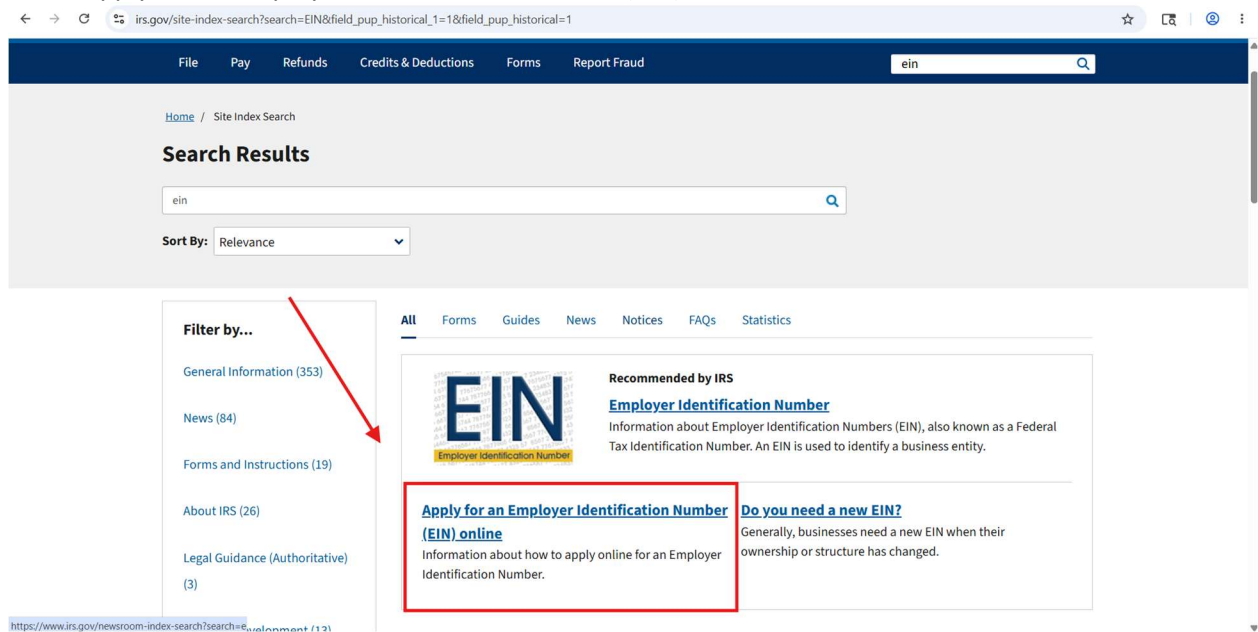
This is a step-by-step guide to obtain an Employer Identification Number (EIN) online. Before completing this step, you must have already obtained your incorporation status from the Secretary of State.

To complete a paper form instead, [visit this link](#) and search for Form SS-4.

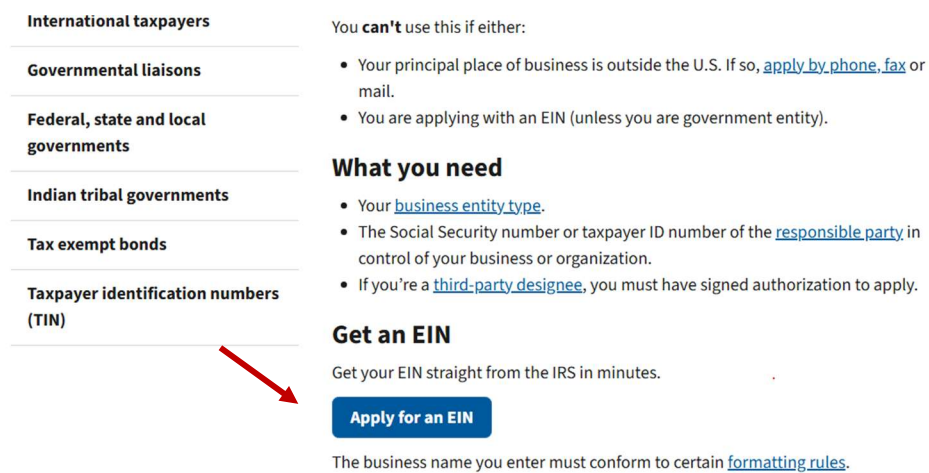
- 1) Visit irs.gov and search EIN in the top right corner.



2) Click “Apply for an Employer Identification Number (EIN) Online.”



3) Click “Apply for an EIN”



4) Scroll down and Click “Begin Application.”

sa.www4.irs.gov/applyein/

• [Do I need a new EIN?](#)

If you are not comfortable sending information via the Internet, download the [Form SS-4](#) PDF file and the instructions for alternative ways of applying.

About the EIN Assistant

- You must complete this application in one session, as you will not be able to save and return at a later time.
- For security purposes, your session will expire after 15 minutes of inactivity, and you will need to start over.
- You will receive your EIN immediately upon verification. [When will I be able to use my EIN?](#)
- If you wish to receive your confirmation letter online, we strongly recommend that you install Adobe Reader before beginning the application if it is not already installed.

Restrictions

- Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.
- If a [third party designee](#) (TPD) is completing the online application on behalf of the taxpayer, the taxpayer must [authorize the third party](#) to apply for and receive the EIN on his or her behalf.
- The business location must be within the United States or [U.S. territories](#).
- Foreign filers without an Individual Taxpayer Identification Number (ITIN) cannot use this assistant to obtain an EIN.
- If you were incorporated outside of the United States or the U.S. territories, you cannot apply for an EIN online. Please call us at 267-941-1099 (this is not a toll free number).

Begin Application Now

IRS

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5) Select “View Additional Types, Including Tax-Exempt and Governmental Organizations” and then select the radio button that says “Other Non-Profit/Tax-Exempt Organizations:

sa.www4.irs.gov/applyein/legalStructure

All items marked with an asterisk (*) are required.

What type of legal structure is applying for an EIN?

If you still don't see your organization type, click on "View Additional Types including Non-Profit/Tax-Exempt Organizations" to view more types. Additional help may be found by reviewing [all types of organizations and structures](#).

Choose type of legal structure *

- ☐ Sole Proprietor
Includes individuals who are in business for themselves and household employers.
- ☐ Partnerships
Includes partnerships and joint ventures.
- ☐ Corporations
Includes S corporations, personal service corporations, real estate investment trusts (REIT), regulated investment conduits (RIC), and settlement funds.
- ☐ Limited Liability Company (LLC)
A limited liability company (LLC) is a structure allowed by state statute and is formed by filing articles of organization with the state.
- ☐ Estate
An estate is a legal entity created as a result of a person's death.
- ☐ Trusts
All types of trusts including conservatorships, custodianships, guardianships, irrevocable trusts, revocable trusts, and receiverships.
- ☐ **View Additional Types, Including Tax-Exempt and Governmental Organizations**
If none of the above fit what you are establishing, there are several others to choose from.

Back **Continue**

Cancel

Search

11:37 AM 5/22/2026

All types of trusts including conservatorships, custodianships, guardianships, irrevocable trusts, revocable trusts, and receiverships.

☒ View Additional Types, Including Tax-Exempt and Governmental Organizations

If none of the above fit what you are establishing, there are several others to choose from.

Additional Types

In order to obtain an EIN from the IRS, you must know what type of structure or organization you are setting up. If you need additional assistance, consult an accountant or other tax professional before applying for your EIN, or call the IRS at 1-800-829-4933.

Choose the type of legal structure *

- | | |
|---|--|
| ☐ Bankruptcy Estate (Individual) | ☐ Homeowners/Condo Association |
| ☐ Block/Tenant Association | ☐ Household Employer |
| ☐ Church | ☐ IRA |
| ☐ Church-Controlled Organization | ☐ Memorial or Scholarship Fund |
| ☐ Community or Volunteer Group | ☐ Plan Administrator |
| ☐ Employer/Fiscal Agent (under IRC Sec 3504) | ☐ Political Organization |
| ☐ Employer Plan (401K, Money Purchase Plan, etc.) | ☐ PTA/PTO or School Organization |
| ☐ Farmer's Cooperative | ☐ REMIC |
| ☐ Government, Federal/Military | ☐ Social or Savings Club |
| ☐ Government, Indian Tribal Governments | ☐ Sports Teams (community) |
| ☐ Government, State/Local | ☐ Withholding Agent |

☒ Other Non-Profit/Tax-Exempt Organizations



6) Select the radio button for “Started a New Business” and click “Continue.”

Additional help may be found by reviewing [all types of organizations and structures](#) before making your selection.

Why is the Non-Profit/Tax-Exempt Organization requesting an EIN?

If your main reason for applying is not on the list, please select the option you feel is closest to your main reason. If more than one reason applies to you, choose the best or main reason.

Choose one reason that best describes why you are applying for an EIN *

☒ Started a new business
If you are beginning a new business.

☐ Hired employee(s)
If you already have a business and need to hire employees.

☐ Banking purposes
If the reason for applying for the EIN is strictly to satisfy banking requirements or local law.

☐ Changed type of organization
If you are changing the type of organization you currently operate, such as changing from a sole proprietor to a partnership, changing from a partnership to a corporation, etc.

☐ Purchased active business
If you are purchasing a business that is already in operation.

[Back](#) [Continue](#)

[Cancel](#)

7) Enter information for the Responsible Party. [Click here](#) for a definition of Responsible Party. It will likely be you or whoever is leading the effort to create this nonprofit. Then select the first radio button and click “Continue.”

123-45-6789 [Hide SSN/ITIN](#)

First name *
The only special characters allowed are '-' and '&'

Middle name/initial
The only special characters allowed are '-' and '&'

Last name *
The only special characters allowed are '-' and '&'

Suffix
Jr, Sr, etc.

Your role

Choose one * [?](#)

☒ I am a responsible and duly authorized [member](#) or [officer](#) having knowledge of this organization's affairs.

☐ I am a third party applying for an EIN on behalf of this organization.

8) Complete the Address section and click “Continue.”

← → ↻ sa.www4.irs.gov/applyein/addAddresses ☆ | | |

Addresses

All fields marked with an asterisk (*) are required.

Where is the Non-Profit/Tax-Exempt Organization physically located?

Note: Must be a U.S. address. Do not enter a P.O. box. [For military addresses click here](#)

Street *
The only special characters allowed are '-' and '/'

City *
The only special characters allowed are '-' and '/'

State/U.S. territory * ⓘ
Select the state/territory: [For military addresses click here](#)

Select an Option ▼

ZIP/Postal code *
The postal code must be 5 digits

Phone number *

9) Enter the name of your nonprofit organization and the date it was formed and click “Continue.”

← → ↻ sa.www4.irs.gov/applyein/additionalDetails ☆ | | |

All fields marked with an asterisk (*) are required.

Tell us about the Non-Profit/Tax-Exempt Organization

Legal name of Non-Profit/Tax-Exempt Organization *
The legal name may not contain any of the following endings: 'Corp', 'LLC', 'PLLC', 'LC', 'Inc', 'PA'.
The only special characters allowed are '-' and '&'

Trade name/Doing business as (only if different from legal name) ⓘ
The trade name may not contain an ending such as 'LLC', 'LC', 'PLLC', 'PA', 'Corp', or 'Inc'.
The only special characters allowed are '-' and '&'

County where Non-Profit/Tax-Exempt Organization is located *

State/Territory where the Non-Profit/Tax-Exempt Organization is located *

Select an Option ▼

Non-Profit/Tax-Exempt Organization Start Date * ⓘ

Month Year

▼

10) Answer the Additional Details appropriately and click “Continue.”

The screenshot shows the 'Additional Details' step (4) of the IRS EIN application process. The progress bar at the top indicates steps 1 through 6: Legal Structure, Identity, Addresses, Additional Details (current), Review & Submit, and EIN Assignment. The main heading is 'Additional Details: Provided Business Activity and Services'. Below this, a note states 'All fields marked with an asterisk (*) are required.' The question is 'What does your business or organization do?'. The instruction says 'Choose one category that best describes your business *'. There are seven radio button options: Accommodations (Casino hotel, hotel, or motel), Construction (Building houses/residential structures, building industrial/commercial structures, specialty trade contractors, remodelers, heavy construction contractors, land subdivision contractors, or site preparation contractors), Finance (Banks, sales financing, credit card issuing, mortgage company, mortgage company/broker, securities broker, investment advice, or trust administration), Food Service (Retail fast food, restaurant, bar, coffee shop, catering, or mobile food service), Health Care (Doctor, mental health specialist, hospital, or outpatient care center), Insurance (Insurance company or broker), and Manufacturing (Mechanical, physical, or chemical transformation of materials/substances/components into new products, including the assembly of components).

11) Answer how you would like to receive your EIN confirmation letter and review the summary of your information to confirm it is accurate. Click “Submit EIN Request”

The screenshot shows the 'Review and Submit' step (5) of the IRS EIN application process. The progress bar at the top indicates steps 1 through 6: Legal Structure, Identity, Addresses, Additional Details, Review & Submit (current), and EIN Assignment. The main heading is 'Review and Submit'. Below this, a note states 'All fields marked with an asterisk (*) are required.' A light blue box contains an information icon and the text: 'Review your information before submitting. Please review the information you are about to submit. If any of the information below is incorrect, you will need to start a new application. Click the "Submit EIN Request" button at the bottom of the page to receive your EIN.' Below this box, the question is 'How would you like to receive your EIN Confirmation Letter?'. The instruction says 'You have two options for receiving your confirmation letter. Please choose one below *'. There are two radio button options: 'Receive letter digitally in the next step' (This option requires Adobe Reader. You will be able to view, print, and save this letter immediately. It will not be mailed to you.) and 'Receive letter by mail (allow up to 4 weeks for delivery)' (The IRS will send the letter to the mailing address you provided).

You will receive an EIN instantaneously; however, you cannot use it for tax-exempt purposes until you complete Form 1023 and your exempt-status is approved by the IRS.

INTERNAL REVENUE SERVICE (IRS)

Form 1023-EZ

Form 1023-EZ is the streamlined application for recognition of exemption under Section 501(c)3 of the Internal Revenue Code. There is a checklist of 26 questions to see if your organization is eligible. Find more information [here](#).

If you are not eligible for Form 1023-EZ, you may still fill out Form 1023. See Page 27 for guidance.

If you are eligible to file Form 1023-EZ, you must register for an account on [Pay.gov](#) to submit Form 1023-EZ and the \$275 filing fee.

To complete the form, you will need:

- Contact information (address, phone, email, etc.)
- EIN
- List of board members and addresses (remember you need at least 3)
- Incorporation information (date incorporated, type of incorporation)
- NTEE Code (find description [here](#) and list of codes [here](#))

You should also be prepared to answer questions about how public funds would be used, gaming, and participation in political campaigns.

As the name suggests, Form 1023-EZ is substantially easier to complete than the full Form 1023. It also carries a shorter wait time for approval (as little as 2 weeks).

Keep a copy of the completed Form 1023-EZ for your permanent records.

INTERNAL REVENUE SERVICE (IRS)

Form 1023

Form 1023 is the application for recognition of exemption under Section 501(c)3 of the Internal Revenue Code. This form will take substantial time to complete.

To begin, you must register for an account on [Pay.gov](#). You will complete and submit the form electronically, and well as submit the filing fee. Find the instructions [here](#).

The fee for filing the form is \$600.

To complete the form, you will need:

- Certified copy of Articles of Incorporation with certification of filing
- Copy of bylaws
- Narrative description of past, present, and planned activities
- Names and addresses of officers, directors, and trustees
- Conflict of interest policy
- Written description of each of the ways you intend to fundraise
- Past financials or expected financials (budget) for the next 3-4 years

If all documents are in order and there are no questions from the IRS, you can expect the wait time to be about 3-6 months. If there is an adverse ruling and you appeal, the process will take much longer.

Top 10 Reasons for Delay

- 1) Not enough financial data
- 2) Annual accounting period
- 3) Officers and board members are incomplete
- 4) Exempt activities are incorrect
- 5) Incomplete schedules
- 6) Failure to complete all pages
- 7) Signatures
- 8) Bylaws are missing in incomplete
- 9) Articles of Incorporation are missing in incomplete
- 10) Incorrect or no fee

ONGOING LEGAL REPORTING

Federal Tax Return

Your organization must file one of these returns annually depending on your receipts and assets.

990 Postcard

Federal tax return if gross receipts are normally \$50,000 or less

- To be filed by May 15 each year for the previous calendar year (if year-end is 12/31).
- Must be filed electronically.
- File online [here](#).
- You will only need to know the following to file:
 - [Employer identification number](#) (EIN), also known as a Taxpayer Identification Number (TIN).
 - [Tax year](#)
 - Legal name and mailing address
 - Any other names the organization uses
 - Name and address of a principal officer (Board President)
 - Web site address if the organization has one
 - Confirmation that the organization's annual [gross receipts](#) are \$50,000 or less
 - If applicable, a statement that the organization has terminated or is terminating (going out of business).
- Additional information can be found [here](#).
- Once you file the postcard, print a confirmation and keep for your records.

990-EZ

Federal tax return if gross receipts are less than \$200,000 and total assets less than \$500,000

- Two page return
- To be filed by May 15 each year for the previous calendar year (if year-end is 12/31).
- Must be filed electronically.
- Recommended that a professional or experienced volunteer or board member prepare and file this return.

990

Federal tax return if gross receipts are more than \$200,000 and total assets more than \$500,000

- Long return – asks for financial information and well as a lot of informational questions
- To be filed by May 15 each year for the previous calendar year (if year-end is 12/31).
- Must be filed electronically.
- Recommended that a professional or experienced volunteer or board member prepare and file this return.

Have a unique situation or not sure which to file? Learn more [here](#).

*You will receive NO reminder from the IRS that the 990 return is due.
You must proactively remember to file this return. If you fail to file for 3 years,
the IRS will revoke your organization's 501(c)3 status. The return is due 5 ½ months
after your fiscal year end.*

State Filings

NP-20R

- To be filed by May 15 every five years based on the last two digits of your Federal EIN.
 - **May 15, 2026:** FEIN ends in 50 through
 - **May 15, 2027:** FEIN ends in 75 through 99
 - **May 15, 2029:** FEIN ends in 00 through 24
 - **May 15, 2030:** FEIN ends in 25 through 4
- One-page form to complete.
- Must be filed electronically through [INTIME](#).
- You will receive NO reminder from the state that this return is due.

Business Entity Report

- Due every two years. The report is due during the anniversary month of your organization's formation.
- Must be submitted electronically.
- File online [here](#) (click "File My Business Entity Report" in the middle of the page).
- The report asks you to confirm basic information (address and officers) and confirms that you are still an active organization in the State of Indiana.
- Once you create an account, you will be able to see your due date. They will also email you reminders when a report is due.
- Small fee for filing (less than \$10).