



**Community
Foundation**
OF HAMCOCK COUNTY

Community Foundation of Hancock County | celebratehancock.org

BECOMING A 501(c)3



A Step-by-Step Guide

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

TABLE OF CONTENTS

3	Introduction
	Disclaimer
	Acknowledgements
4	Fiscal Sponsorship
5	About the 501(c)3 Designations
6	Checklist to Formalize Your 501(c)3 Organization
7	Indiana Secretary of State
18	Bylaws
19	Internal Revenue Service (IRS)
	Form SS-4
	Form 1023-EZ
	Form 1023
28	Ongoing Legal Reporting
	Federal Tax Return
	State Filings
30	Addendum A – Consultants
34	Addendum B – Attorneys and Advisors

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 addenda.

This guide does not constitute legal advice. A list of attorneys can be found in the addendum for direct legal support.

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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.

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](#).

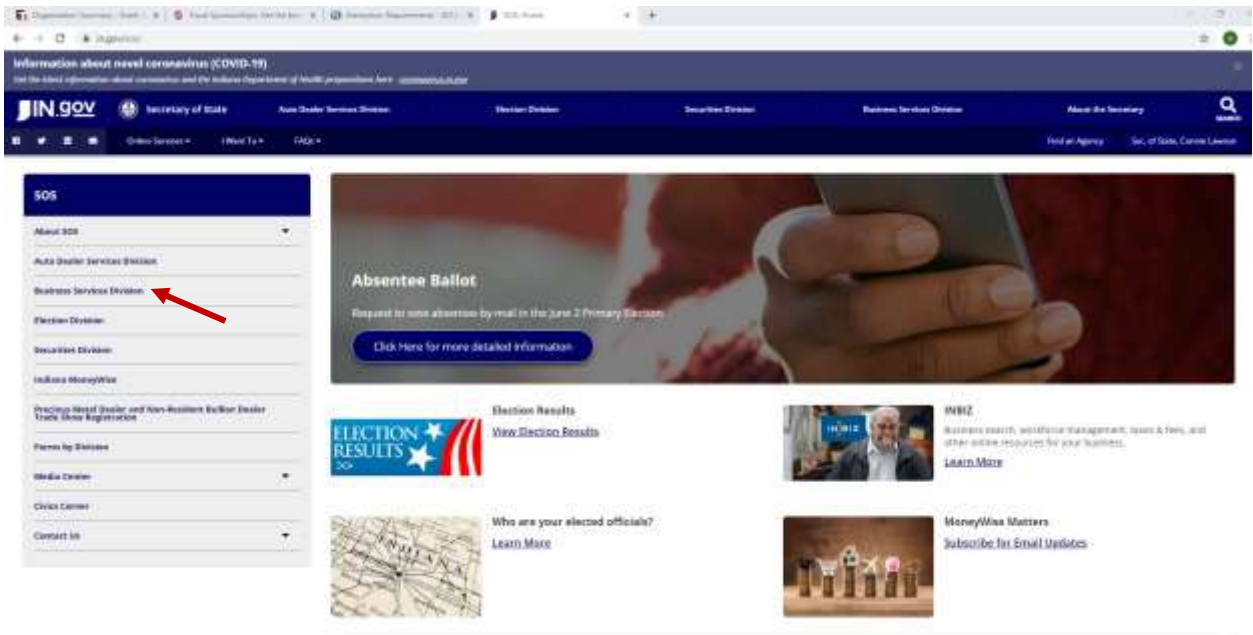
CHECKLIST TO FORMALIZE YOUR 501(C)3 ORGANIZATION

- Determine business name
- Determine business address
- Determine primary “registered agent”
- Names and addresses for board members (at least 3)
- Develop Articles of Incorporation
- Incorporate and register your business with the Indiana Secretary of State
 - Statement regarding distribution of assets upon dissolution
 - Statement of purpose
- Draft and finalize bylaws
- Complete application for EIN (Form SS-4)
- Apply for nonprofit status from IRS (Form 1023)

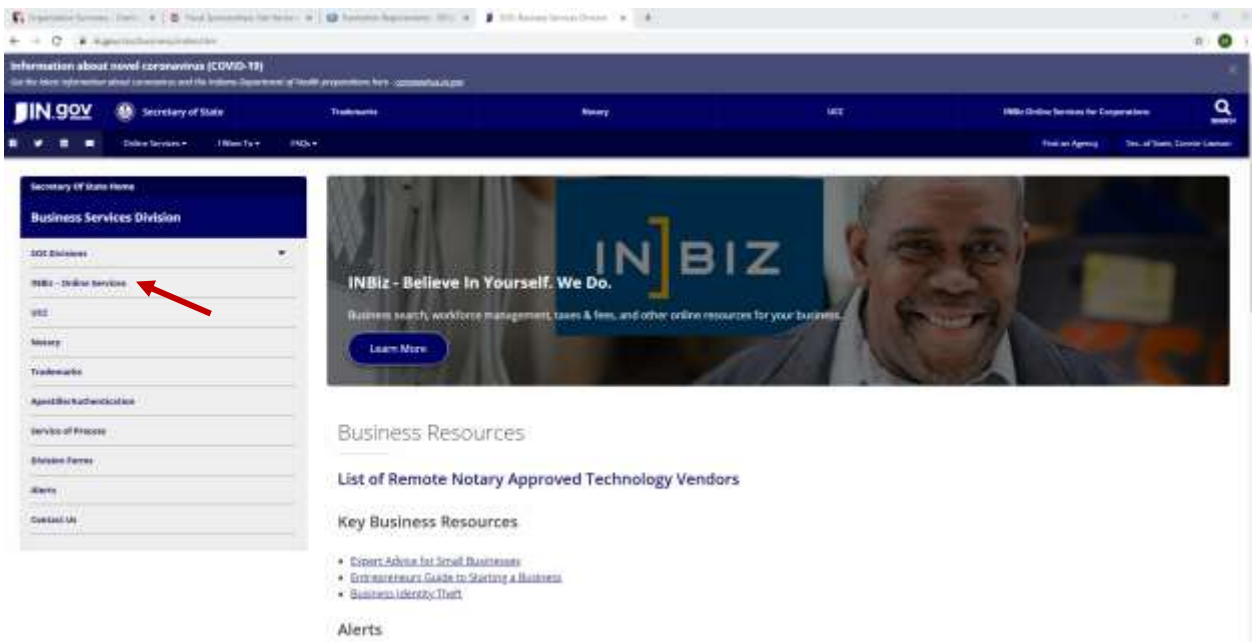
INDIANA SECRETARY OF STATE

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

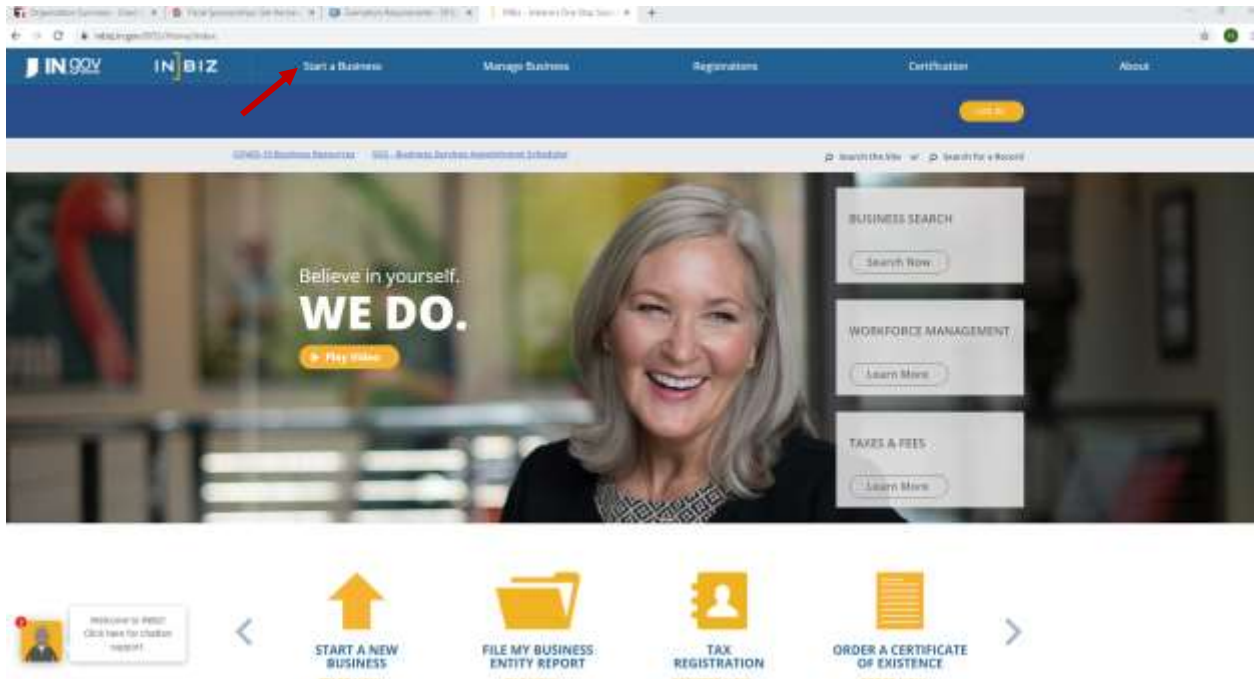
1) Visit in.gov/sos and click "Business Services Division."



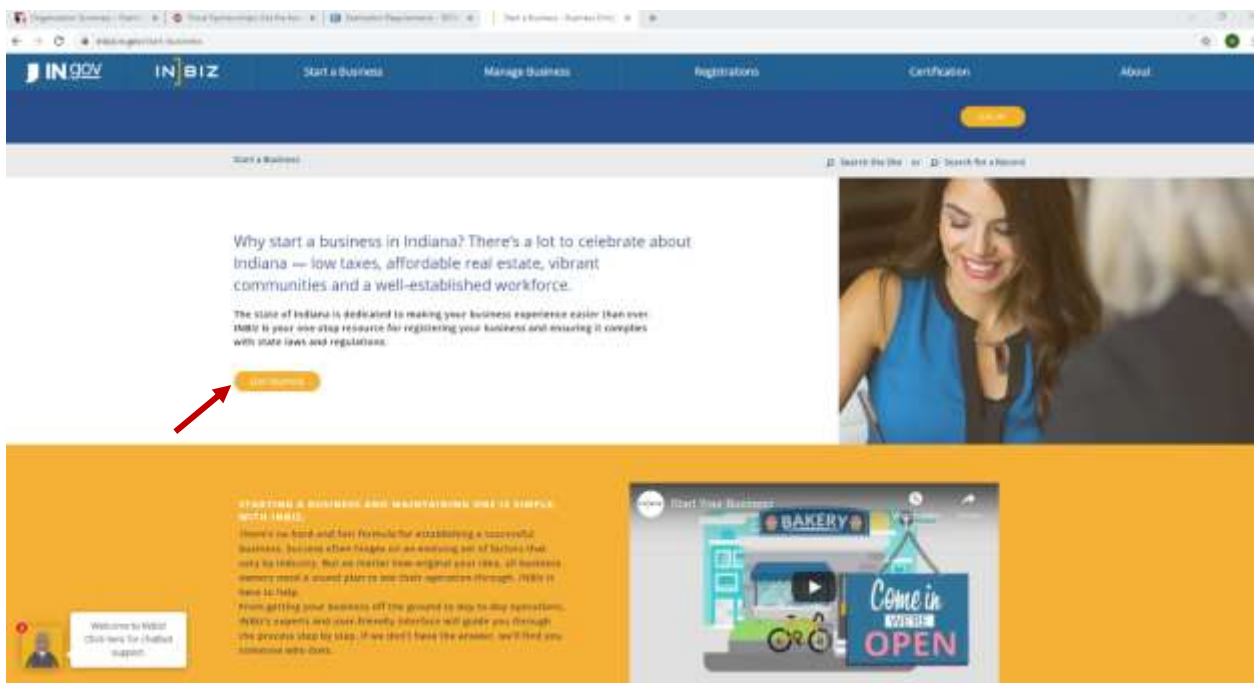
2) Click "INBiz – Online Services."



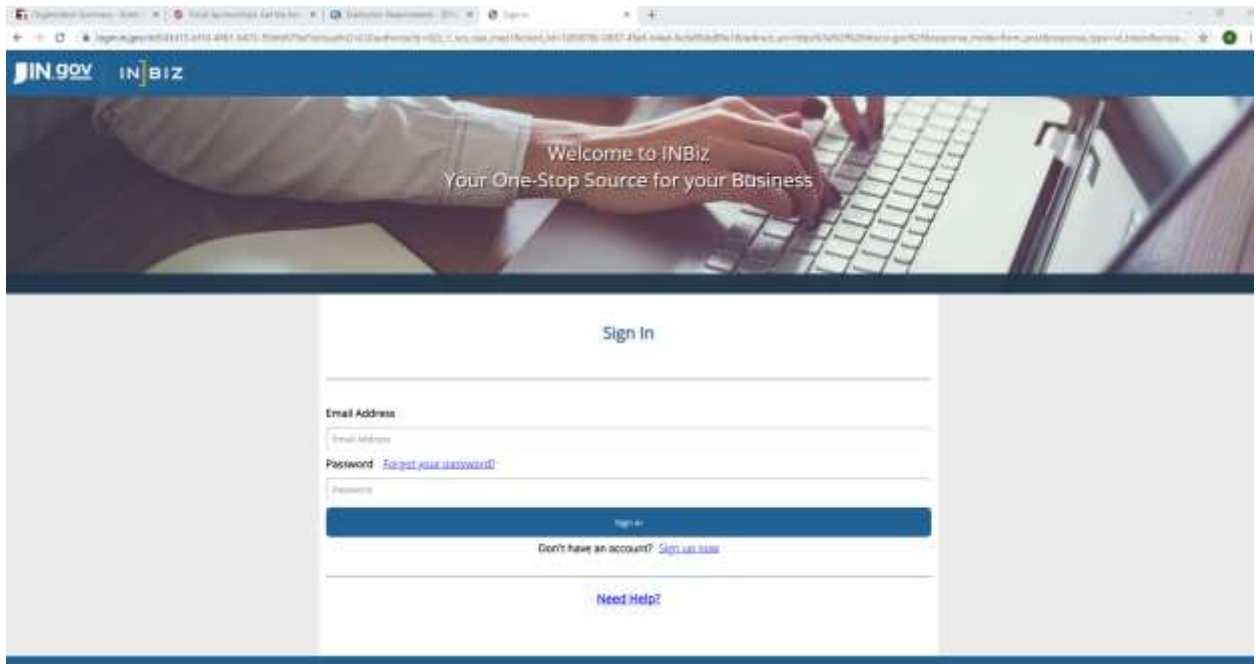
3) At the top of the page, click “Start a Business.”



4) Click “Get Started.”



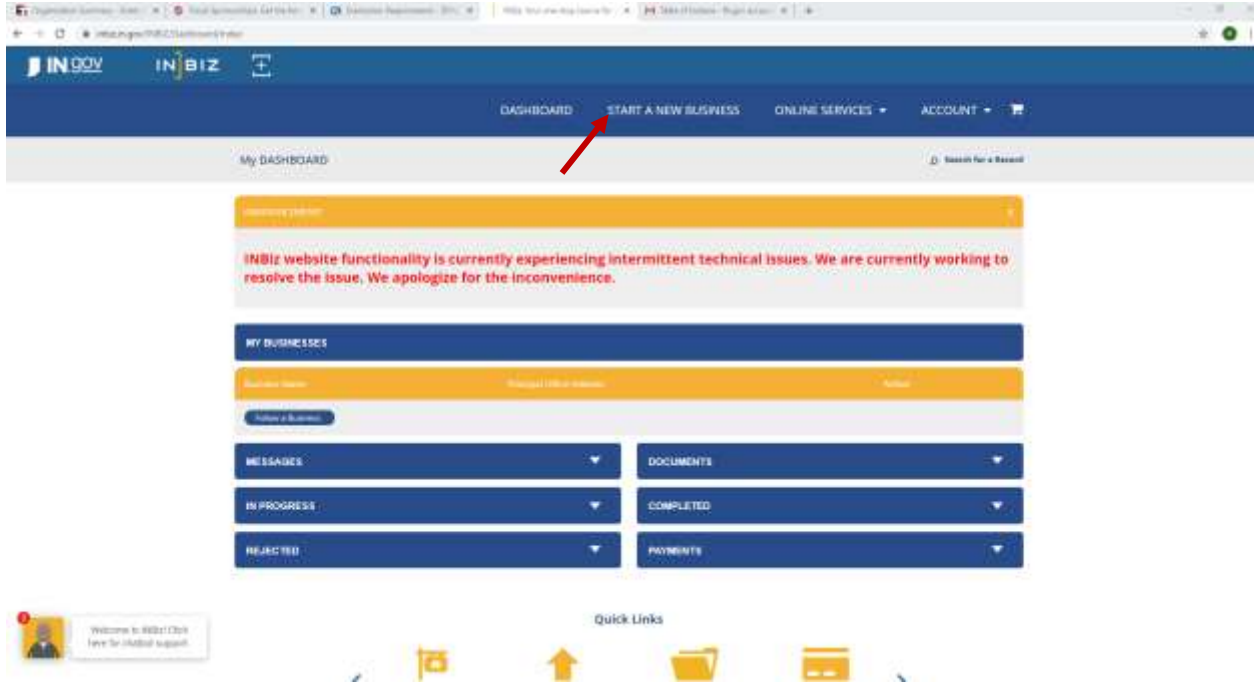
- 5) Create a log-in. You will need to provide your email address, phone number, full name, and create a password.



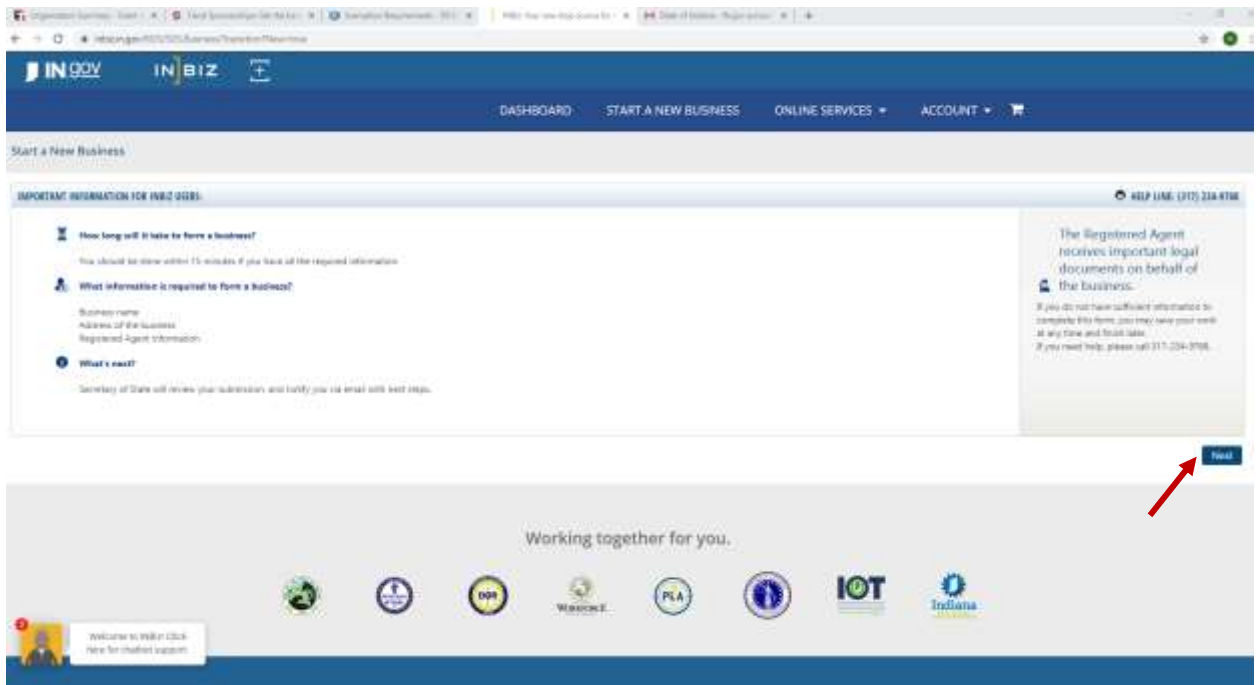
- 6) Answer questions to register your account.



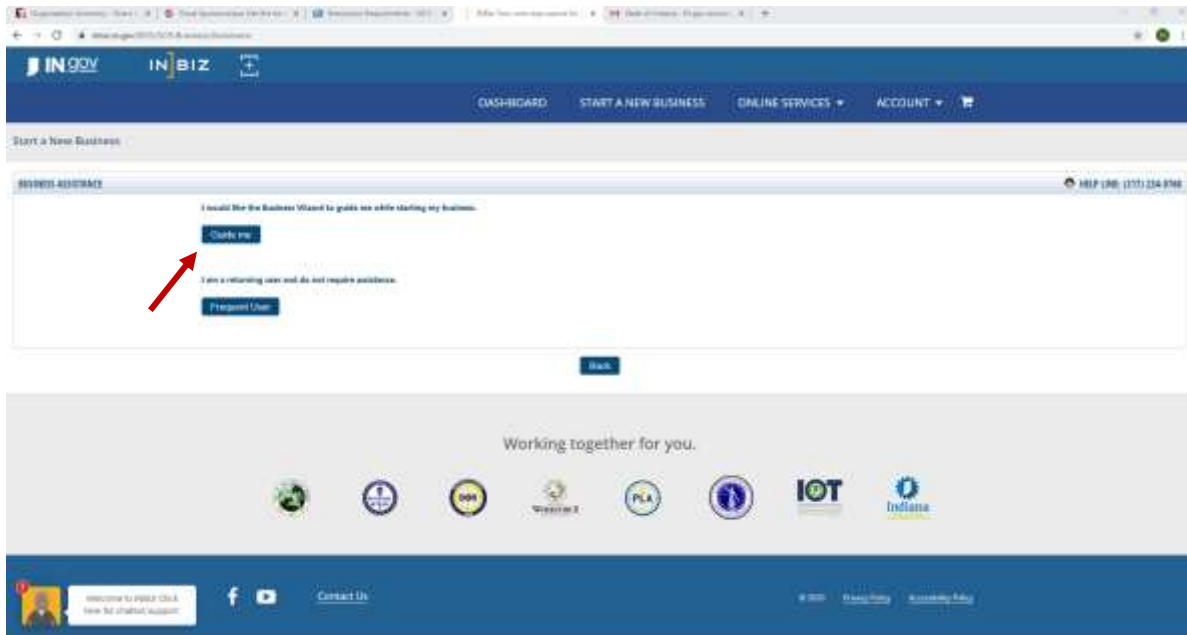
7) Click "Start a New Business."



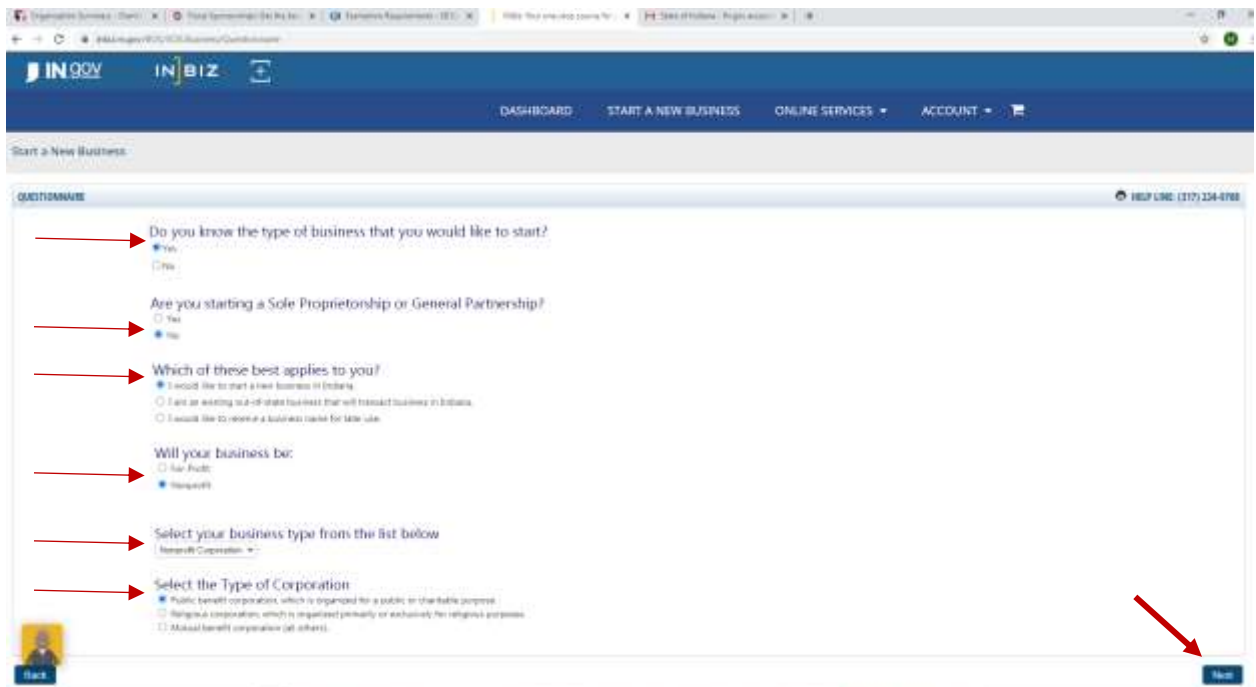
8) Read the "Important Information for INBIZ Users" and ensure you have all the required information. Then click "Next."



9) Click "Guide Me."



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

The screenshot shows the 'Start a New Business' process on the IN.gov website. The current step is 'BUSINESS INFORMATION (DOMESTIC NONPROFIT CORPORATION)'. The form asks, 'Have you reserved a name for this business?' with radio buttons for 'Yes' (selected) and 'No'. Below this, there is a text input field for the business name, which contains 'Save the Square, Inc.', and a 'Check Availability' button. A 'Next' button is located at the bottom right of the form. On the right side, there is a sidebar titled 'What is a Reserved Name?' with a red arrow pointing to a link that says 'Click here for a list of valid reserved business names.' The top navigation bar includes 'IN GOV', 'IN BIZ', and 'Start a New Business'.

- 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.”

The screenshot shows the second step of the 'Start a New Business' process. The form is titled 'BUSINESS INFORMATION (DOMESTIC NONPROFIT CORPORATION)'. It shows the business name 'Save the Square, Inc.' and the business email 'espinette@save@gmail.com'. Under 'Type of Corporation', the 'Public benefit corporation, which is organized for a public or charitable purpose' option is selected. Under 'PERIOD OF DURATION', the 'Perpetual' option is selected. A text box contains sample language for 'Distribution of Assets upon Dissolution or Total Liquidation'. A 'Next' button is located at the bottom right of the form. The top navigation bar includes 'IN GOV', 'IN BIZ', and 'Start a New Business'.

The screenshot shows a web-based form for business registration. It includes the following sections:

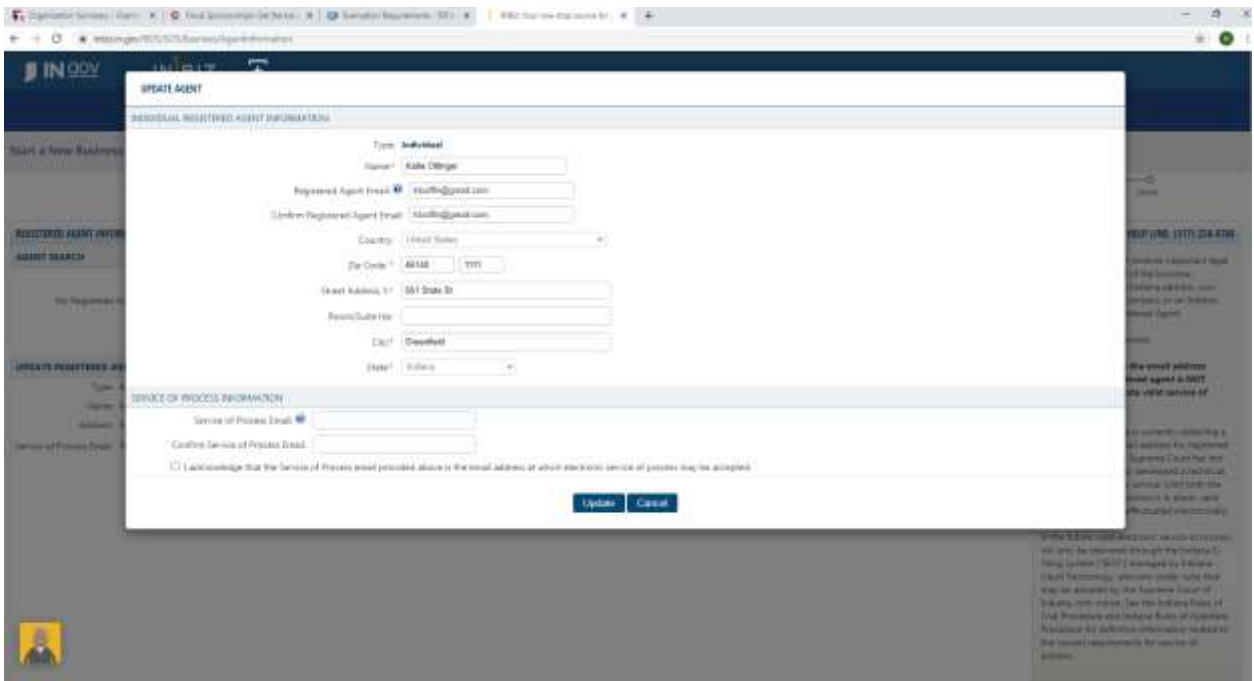
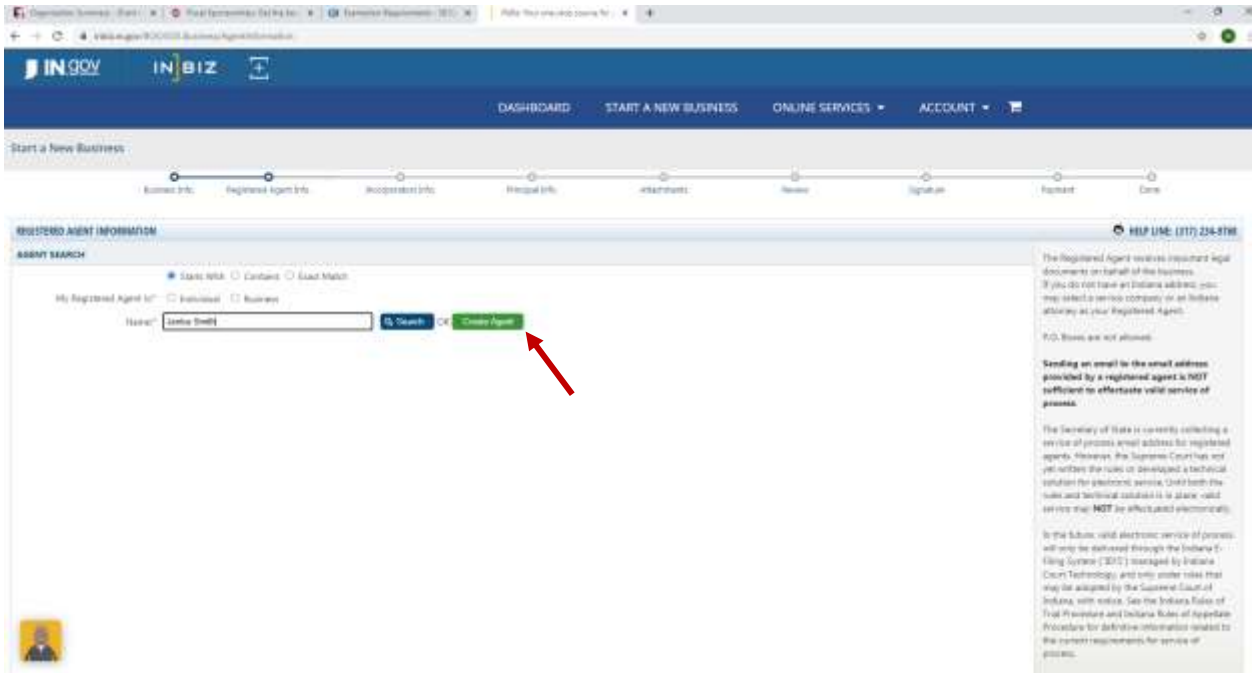
- Expiration Date:** Radio buttons for "Perpetual" (selected) and "The period of duration" with a date field set to 01/01/2020.
- EFFECTIVE DATE:** Fields for "Effective Date" (01/01/2020) and "Effective Year" (2020). A note states: "You may only select a future effective date within 90 days of filing." Another note says: "Understand that if you set a future effective date, the IRS will not permit the business to open or incur debt until the specified date."
- PRINCIPAL OFFICE ADDRESS:** Fields for Country (United States), Zip Code, Street Address 1, Street Address 2 (Apartment, Suite, Unit, Building, Floor, etc.), City, and State (Indiana).
- STATEMENT OF PURPOSE:** A large text area for the statement of purpose. A note below it says: "print all text in lowercase letters for 2550".

At the bottom right, there is a "Next" button highlighted with a red arrow. Other buttons include "Save and Exit" and a small "Next" button at the bottom right corner of the form area.

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."



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.”

The screenshot shows the 'INCORPORATOR INFORMATION' form in the IN.gov IN BIZ system. The form has the following fields:

- First Name:
- Last Name:
- Maiden Name:
- Suffix:
- Country:
- Zip Code:
- Street Address 1:
- Street Address 2:
- City:
- State:

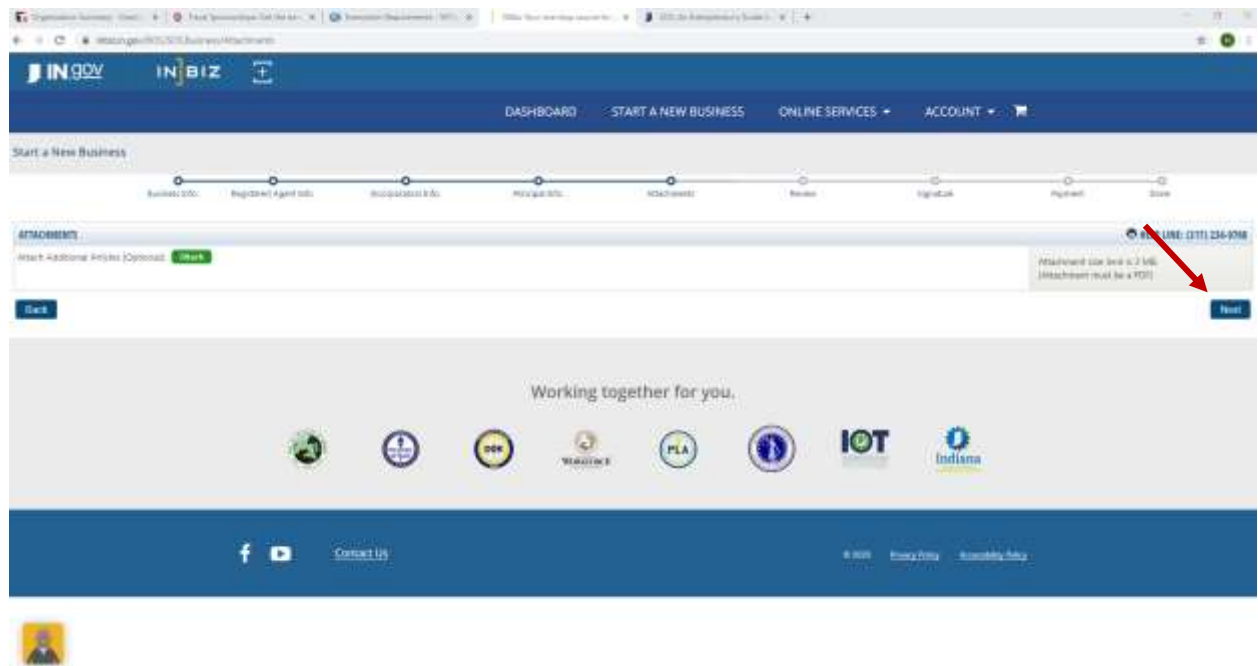
A red arrow points to the 'Add Incorporator' button. Below the form is a table of incorporators:

Name	Address	Action
Robert Jones	100 DART ST., GREENFIELD, IN 46140 - 1111, USA	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
Maria Wilson	300 K 700 N, GREENFIELD, IN 46140, USA	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
John Chen	212 E 800 N, GREENFIELD, IN 46140 - 1111, USA	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

At the bottom of the page, there are 'Back', 'Save and Exit', and 'Next' buttons. A red arrow points to the 'Next' button.

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) Review your application, and make edits where necessary. Once everything is correct, click “Next.”

The screenshot shows the 'Start a New Business' application review page on the IN.gov INBIZ portal. The page features a progress bar at the top with steps: Business Info, Registered Agent Info, Incorporation Info, Principal Info, Attachments, Review, Signature, Payment, and Done. The 'Review' step is currently active. The application details are as follows:

- BUSINESS TYPE:** Business Type Domestic Nonprofit Corporation
- BUSINESS INFORMATION:** Business Name: Sam the Square's Inc.; Business Email Address: sam@samtheinc.com
- PERIOD OF DURATION:** Expiration Date: None
- EFFECTIVE DATE:** Effective Date: 07/17/2020; Effective Time: 00:00PM
- CORPORATION TYPE AND MEMBERSHIP:**
 - TYPE OF CORPORATION:** The Corporation is a Public benefits corporation, which is organized for a public or charitable purpose.
 - MEMBERSHIP:** Are the corporation have members? No
 - DISTRIBUTION OF ASSETS:** 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 exempt or shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organizations as said court shall determine.
- OFFICE ADDRESS:** (Field is empty)

18) Provide signatures, submit payment, and you are done! The filing fee is \$30. If you mail in printed Articles of Incorporation, the fee is \$50. Pretty quickly after you submit, you will receive a copy of your Articles with a seal – keep that somewhere safe.

The screenshot shows the 'SIGNATURE' page of the IN.gov INBIZ portal. It contains the following elements:

- DISCLAIMERS:** Three checkboxes for the registered agent, the incorporator, and the witness, all of which are currently unchecked.
- SIGNATURE FIELDS:** Three text input fields labeled 'Signature' for the registered agent, incorporator, and witness.
- TITLE FIELDS:** Three dropdown menus labeled 'Title' for the registered agent, incorporator, and witness.
- NOTE:** A note stating: "While a business has the option to provide the signature for each of its incorporators, only one signature is required."
- Buttons:** 'Back' and 'Add to Payment Cart' buttons.
- Footer:** A banner with the text 'Working together for you.' and logos for various Indiana government departments including the Department of Workforce Development, Department of Labor, Department of Health, Department of Agriculture, Department of Education, Department of Transportation, Department of Public Safety, Department of Environmental Management, Department of Military and Veterans Affairs, Department of State, Department of Natural Resources, Department of Public Safety, Department of Health, Department of Agriculture, Department of Education, Department of Transportation, Department of Public Safety, Department of Environmental Management, Department of Military and Veterans Affairs, Department of State, Department of Natural Resources, Department of Public Safety, Department of Health, Department of Agriculture, Department of Education, Department of Transportation, Department of Public Safety, Department of Environmental Management, Department of Military and Veterans Affairs, Department of State, Department of Natural Resources.

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 [conflicts 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 [tax-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](#) and [here](#).

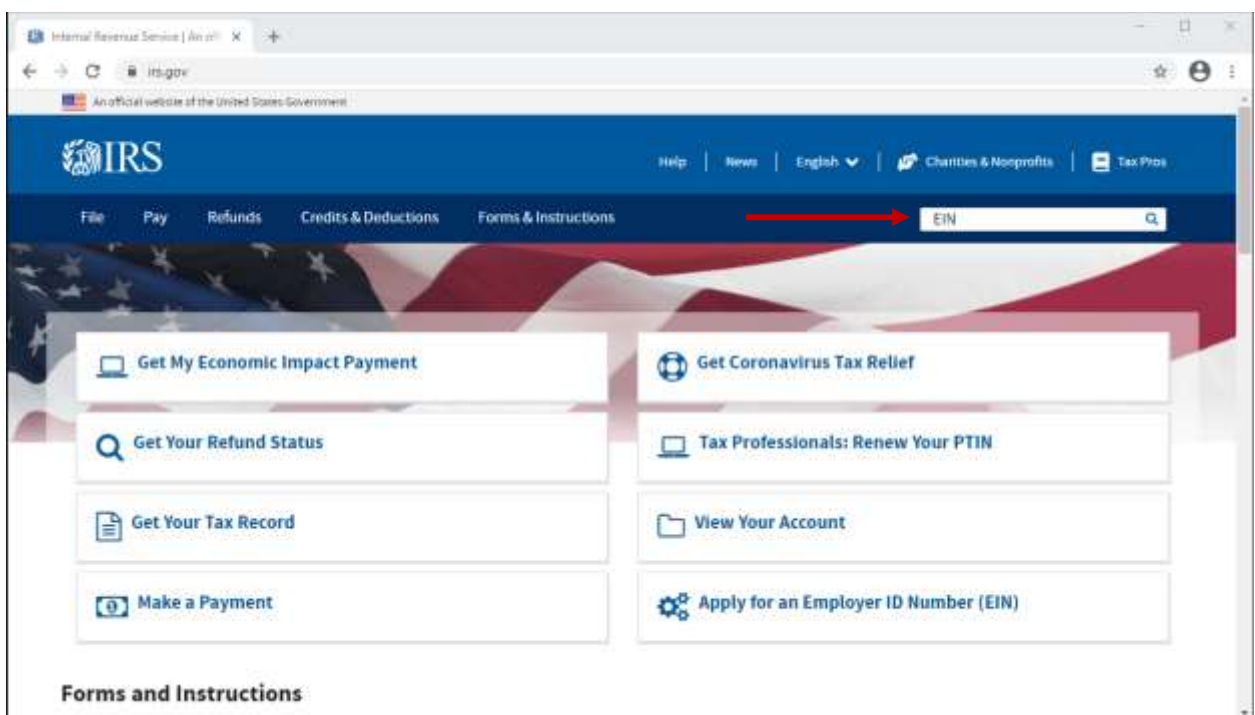
INTERNAL REVENUE SERVICE (IRS)

Form SS-4

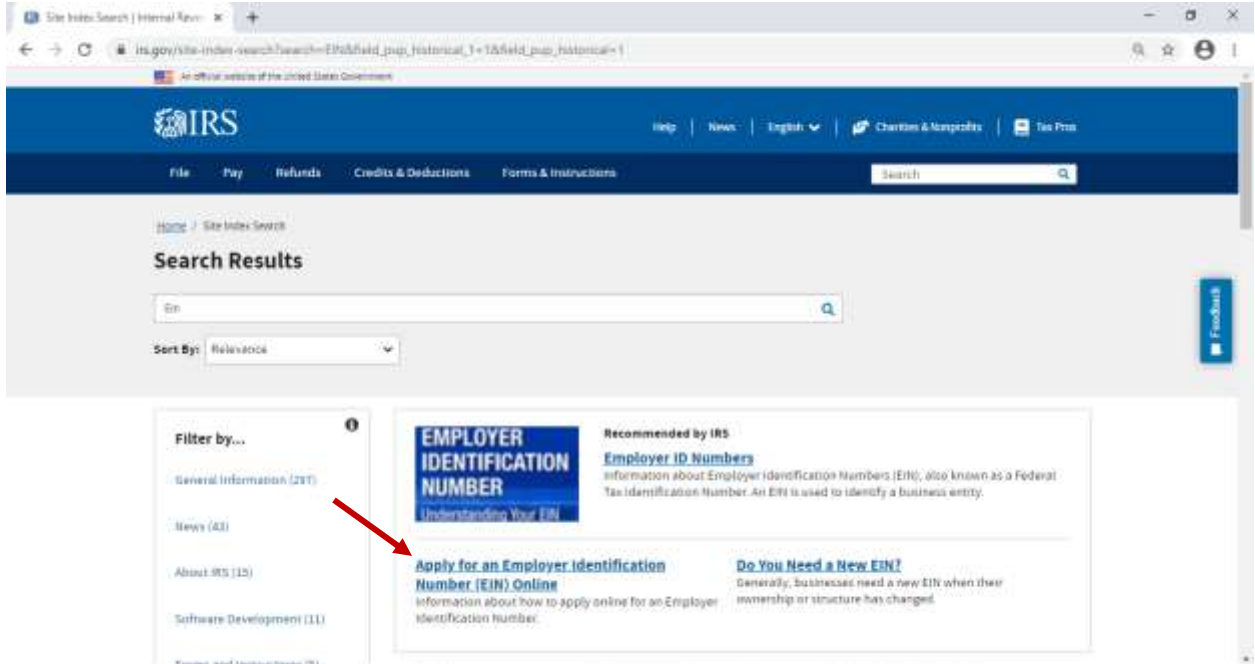
This is a step-by-step guide to obtain an Employer Identification Number (EIN) online. Before completing this step, you must have already obtained your incorporation status from the Secretary of State.

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

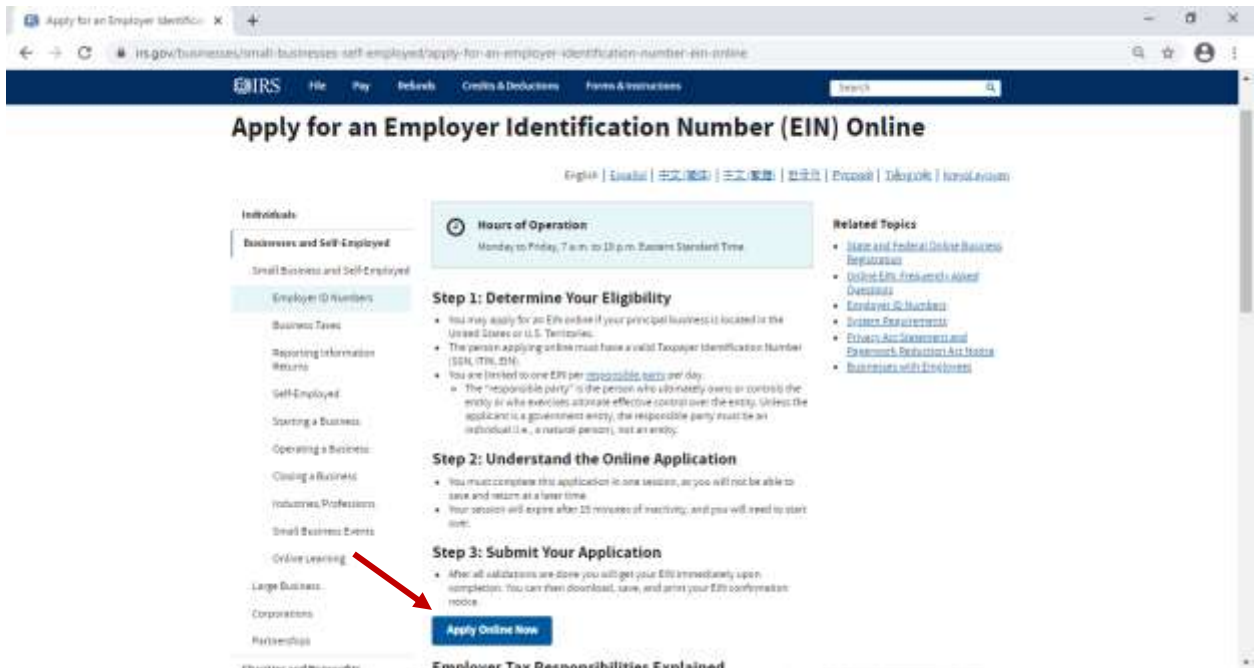
1) Visit irs.gov and search EIN in the top right corner.



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



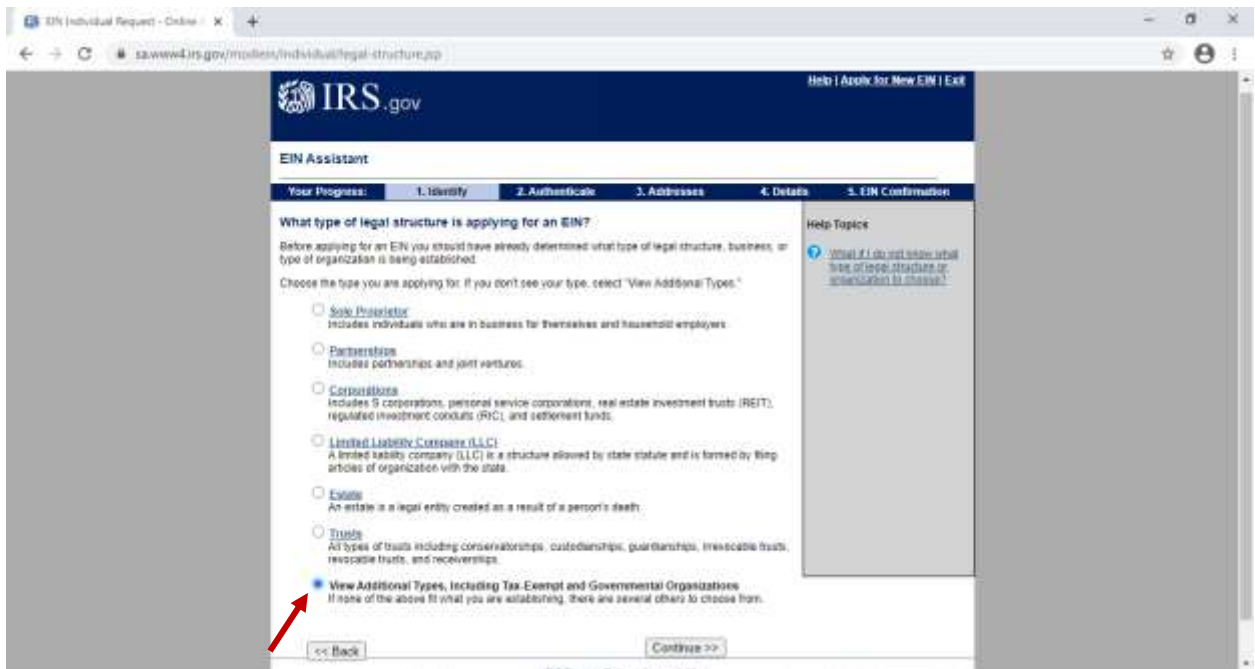
3) Click “Apply Online Now.”



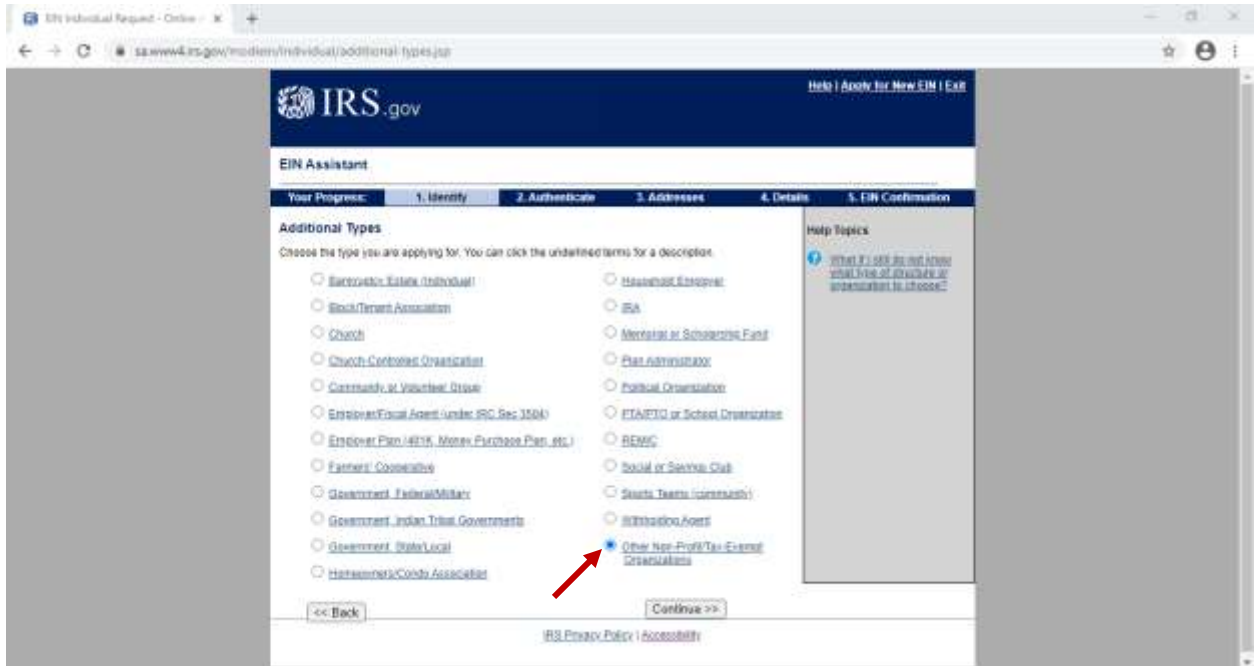
4) Click "Begin Application."



5) Select the last radio button and click "Continue."



6) Select the radio button that says “Other Non-Profit/Tax-Exempt Organizations” and click “Continue.”



7) Click “Continue.”



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

The screenshot shows the IRS EIN Assistant web application. At the top, there is a navigation bar with the IRS logo and the text "EIN Assistant". Below this is a progress indicator showing five steps: 1. Identify (selected), 2. Authenticate, 3. Addresses, 4. Details, and 5. EIN Confirmation. The main content area is titled "Why is the Non-Profit/Tax-Exempt Organization requesting an EIN?" and contains a question: "Choose one reason that best describes why you are applying for an EIN." There are five radio button options: "Started a new business" (selected), "Hired employees", "Banking purposes", "Changed type of organization", and "Purchased active business". Each option has a brief description. A "Continue >>" button is located at the bottom right of the form. A "Help Topics" sidebar is visible on the right side of the page.

9) 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.”

The screenshot shows the IRS EIN Assistant web application at the "Responsible Party and Name" step. The progress indicator shows: 1. Identify (checked), 2. Authenticate (selected), 3. Addresses, 4. Details, and 5. EIN Confirmation. The main content area is titled "Please tell us about the Responsible Party." and includes a note about required fields: "Required fields: Must match IRS records in this application cannot be processed. The only punctuation and special characters allowed are hyphen (-) and underscore (_)." The form contains input fields for "First name" (Jane), "Middle name/initial", "Last name" (Doe), "Suffix (If St. etc.)" (Select One), and "SSN" (999-99-9999). Below these fields is a "Choose One:" section with two radio button options: "I am a responsible and duly authorized member or officer having knowledge of this organization's affairs" (selected) and "I am a third party applying for an EIN on behalf of this organization." A "Continue >>" button is at the bottom right, and a "<< Back" button is at the bottom left.

10) Complete the Address section and click "Continue."

The screenshot shows the IRS EIN Assistant web interface. At the top, the IRS logo and 'EIN Assistant' title are visible. A progress bar indicates the current step is '3. Address', with '1. Identify' and '2. Authenticate' completed. The main heading is 'Where is the Non-Profit Tax-Exempt Organization physically located?'. Below this, there are several required fields: 'Street', 'City', 'State (U.S. territory)', 'ZIP code', and 'Phone number'. A dropdown menu for 'State (U.S. territory)' is set to 'Select One'. There is also a checkbox for 'Do you have an address different from the above where you want your mail to be sent?' with 'No' selected. A 'Continue >>' button is at the bottom right.

11) Enter the name of your nonprofit organization and the date it was formed and click "Continue."

The screenshot shows the next step in the IRS EIN Assistant process. The progress bar now shows '3. Addresses' completed and '4. Details' as the current step. The heading is 'Tell us about the Non-Profit Tax-Exempt Organization.'. It includes fields for 'Legal name of Non-Profit Tax-Exempt Organization', 'Trade name (same business as, only if different from legal name)', 'County where Non-Profit Tax-Exempt Organization is located' (set to 'HANCOCK'), and 'State/Territory where Non-Profit Tax-Exempt Organization is located' (set to 'INDIANA (IN)'). There is also a date selector for 'Non-Profit Tax-Exempt Organization year' with 'Select Month' and 'Year' dropdowns. A 'Continue >>' button is at the bottom right.

12) You will most likely select the “No” radio button for each of these scenarios and click “Continue.”

The screenshot shows the IRS EIN Assistant web interface. The browser address bar displays "www.irs.gov/mod/ein/individual/aff-and-employees.asp". The page header includes the IRS logo and the text "EIN Assistant". A progress bar at the top indicates the following steps: 1. Identify (checked), 2. Authenticate (checked), 3. Addresses (checked), 4. Details (current step), and 5. EIN Confirmation. The main heading is "Tell us more about the Non-Profit Tax-Exempt Organization." Below this, there are five questions, each with "Yes" and "No" radio button options. The "No" option is selected for all five questions. The questions are: "Does your business own a passenger motor vehicle with a taxable gross weight of 55,000 pounds or more?"; "Does your business involve gambling?"; "Does your business need to file Form 707 (Quarterly Federal Excise Tax Return)?"; "Does your business sell or manufacture alcohol, tobacco, or firearms?"; and "Do you have, or do you expect to have, any gratuitous and not taxable Form 102 in the next 12 months? (Forms W-2 require additional filings with the IRS.)". A "Continue" button is located at the bottom right of the form. A "Help Topics" sidebar on the right contains a link for "What is Form 707?". At the bottom of the page, there is a link for "IRS Privacy Policy / Accessibility".

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 the checklist [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). However, even if you are eligible for 1023-EZ, you should consider the pros and cons. For instance, some grantmakers will not fund charities that received 501(c)3 status using the streamlined process. [Here](#) is a list of other pros and cons.

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](https://www.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 \$400 if gross receipts over 4 years do not exceed \$10,000 or \$850 if gross receipts over 4 years will exceed \$10,000.

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 o 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).
- May be filed electronically or mailed.
- 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).
- May be filed electronically or mailed. Electronic filing only required for “large organizations” having over \$10 million in assets.
- 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-20

- To be filed by May 15 each year for the previous calendar year (if year-end is 12/31).
- One-page form to complete.
- Now have the option to [file online](#) or mail in the form
- Download and complete the NP-20 PDF form here:
<https://www.in.gov/dor/3506.htm>
- Mail completed form to address listed on PDF. Must also include a copy of your Board of Directors (names, titles, addresses) and a copy of your completed 990 Postcard.
- 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).

ADDENDUM A

Consultants

ALY STERLING PHILANTHROPY

Jen Pendleton, Vice President - IN
317-504-6746
Indianapolis, IN
jen@alysterling.com
www.alysterling.com

Areas of Expertise
Board Development
Fundraising & Donor Relations
Governance & Administration
Mission & Strategy



ASHER AGENCY

Anthony Juliano, VP – General Mgr.
260-424-3373
Indianapolis, IN
anthonyj@asheragency.com
www.asheragency.com

Areas of Expertise
Communications/Marketing



BOOKKEEPING PLUS, INC.

Beth Marsh, CEO
317-462-2049
232 E. McClarnon Dr.
Greenfield, IN 46140
bethm@bookplusinc.com
www.bookplusinc.com

Areas of Expertise
Financial Management



Bright Corner Group

Jenny Banner, Founder
317-258-3886
6219 Guilford Ave.
Indianapolis, IN 46220
jenny@brightcornergroup.com
www.brightcornergroup.com

Areas of Expertise
Communications/Marketing
Leadership & Organizational Culture



COMMUNITY SOLUTIONS

Lena Hackett, President

317-423-1770

10 S. New Jersey St.

Indianapolis, IN 46204

lana@communitysolutionsinc.net

www.communitysolutionsinc.net

Areas of Expertise

Board Development

Fundraising & Donor Relations

Governance & Administration

Leadership & Organizational Culture

Mission & Strategy

Program Outcome Measurement



CROSS CREATIVE MARKETING

Greg Cross, President

317-572-7677

2 W. Main St.

Greenfield, IN 46140

greg@crosscreativemarketing.com

www.crosscreativemarketing.com

Areas of Expertise

Communications/Marketing



ESTEP BURKEY SIMMONS CPAs

Patrick W. Burkey, CPA, CGMA

765-284-7554

111 W. Adams St. #103

Muncie, IN 47305

pwburkey@ebscpa.com

www.ebscpa.com

Areas of Expertise

Financial Management



THE FUNDRAISING SCHOOL

Timothy Seiler, PhD, CFRE

317-274-7063

719 Indiana Ave.

Indianapolis, IN 46202

tseiler@iupui.edu

www.philanthropy.iupui.edu

Areas of Expertise

Fundraising & Donor Relations



GOOD SEEDS LLC

Anne Hudson, Founder

317-345-4878

265 W Westfield Blvd.

Indianapolis, IN 46208

anne@goodseedsconsulting.com

www.goodseedsconsulting.com

Areas of Expertise

Board Development

Governance & Administration

Leadership and Organizational Culture

Mission & Strategy

Program Outcome Measurement



IMPERATIVE CO. MARKETING

Lisa Ingersoll, Owner
317-983-2052
7030 W. Lockerbie Dr.
Indianapolis, IN 46214
lisa@imperative.company
www.imperative.company

Areas of Expertise
Communications & Marketing



INTENTIONAL COACHING + CONSULTING

Erin Slater, President, CPC, ACC
317-679-7753
Fishers, IN 46038
eslater@intentionalconsultants.com
www.intentionalconsultants.com

Areas of Expertise
Leadership and Organizational Culture



INVIGORATEHR

Jeremy York, President
317-313-5980
2434 N. Delaware St.
Indianapolis, IN 46205
jeremy@invigoratehr.com
www.invigoratehr.com

Areas of Expertise
Human Resources Management



LIMELIGHT ANALYTICS

Mindy Hightower King, PhD, President
Bloomington, IN
mindy@limelightanalytics.com
www.limelightanalytics.com

Areas of Expertise
Program Outcome Measurement



LORING STERNBERG & ASSOCIATES

Dave Sternberg, Founding Partner
317-506-7695
7577 Hoover Rd.
Indianapolis, IN 46260
dave@loringsternberg.com
www.loringsternberg.com

Areas of Expertise
Board Development
Fundraising & Donor Relations
Governance & Administration
Mission & Strategy



MANSHIP CONSULTING, LLC

Libby Manship, President
317-709-5592
9191 E. US Hwy 40
Greenfield, IN 46140
lmanship@manshipconsulting.net

Areas of Expertise
Communications/Marketing
Fundraising & Donor Relations
Governance & Administration
Mission & Strategy



MAXWELL PLANNING LLC

Marnie Maxwell
317-626-4795
8502 Bent Tree Ct.
Indianapolis, IN 46260
marnie@marnimaxwell.com
www.maxwellplanning.com

Areas of Expertise
Board Development
Governance & Administration
Mission & Strategy



METAMORPHOSIS CHANGE AGENTS

Rebecca Kirby
317-250-5022
5240 Ralston Ave.
Indianapolis, IN 46220
rebecca@metachangeagents.com
www.metachangeagents.com

Areas of Expertise
Board Development
Governance & Administration
Leadership & Organizational Culture
Mission & Strategy
Transition/Succession Planning



ROZZI & ASSOCIATES

Susan Rozzi, MBA, CRFM, President
317-294-6121
5814 Skyward Ln.
Indianapolis, IN 46234
susan@rozzilandassociates.com
www.rozzilandassociates.com

Areas of Expertise
Board Development
Communications/Marketing
Fundraising & Donor Relations
Governance & Administration
Leadership & Organizational Culture
Mission & Strategy
Transition/Succession Planning



TRANSFORM CONSULTING GROUP

Amanda Schortgen
317-324-4070 x11
144 S. Wabash St.
Wabash, IN 46992
a.schortgen@transformconsultinggroup.com
www.transformconsultinggroup.com Mission & Strategy

Areas of Expertise
Board Development
Communications/Marketing
Governance & Administration



ADDENDUM B

Attorneys and Advisors

ALLEN WELLMAN MCNEW HARVEY, LLP

Kevin Harvey

317-467-6108

5 Courthouse Plaza

Greenfield, IN 46140

kgh@awmh.net

<https://www.awmlaw.com/>



BOTTOM LINE ADVISORS

Andrew Thompson

317-979-9312

andrew@bladvisors.com



CONSULTANT FOR PHILANTHROPY

Phil Purcell

765-730-4321

111 Stony Creek Overlook

Noblesville, IN 46060

pmpurcell@outlook.com

