

Basic Steps for Forming a California Nonprofit Corporation

	Step	Agency	Fee
1	Check name availability	Secretary of State http://www.sos.ca.gov/business-programs/business-entities/name-availability/#checking	
2	Reserve corporate name	Secretary of State http://www.sos.ca.gov/business-programs/business-entities/name-availability/#reserving Online OR In person at any office of the Secretary of State, including satellite offices.	\$10/mail-in \$10 + \$10 over-the-counter
3	Generate Articles of Incorporation	Secretary of State http://bpd.cdn.sos.ca.gov/corp/pdf/articles/arts-pb.pdf	
4	File Articles of Incorporation	Secretary of State By mail to Secretary of State, Document Filing Support Unit, P.O. Box 944260, Sacramento, CA 94244-2600. OR In person 8:00 a.m. - 4:30 p.m., Mon - Fri at Sacramento or LA offices	\$30/mail-in \$30 + \$15 over-the-counter
5	Apply for EIN (Form SS-4)	IRS http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-%28EIN%29-Online	
6	Formulate Bylaws	The bylaws lay out the operating rules for your nonprofit. Issues to address include: purposes, number of directors (variable recommended), terms of office, meeting schedule, fiscal year, etc.	
7	File Statement of Information	Secretary of State Online: http://www.sos.ca.gov/business-programs/business-entities/statements/ OR Mail: www.ss.ca.gov/business/corp/pdf/so/corp_so100.pdf	\$20
8	Generate State Exemption Application (Form 3500) FTB 3500A	Franchise Tax Board Phone: 916-845-4171 https://www.ftb.ca.gov/forms/misc/3500.pdf FTB 3500A If you chose to, you can obtain IRS 501(c)(3) status before state tax exemption. You will then file form 3500A with the Franchise Tax Board. There is no filing fee for this form. However, if the federal process takes more than 6-9 months, you should apply to the Franchise Tax Board using Form 3500, and not wait for the federal determination because you will be liable for state corporate taxes if you don't have state tax exempt status.	\$25
9	Generate IRS Exemption Application (Form 1023)	1023EZ www.irs.gov/uac/About-Form-1023EZ For those meeting eligibility guidelines (https://www.irs.gov/pub/irs-pdf/i1023ez.pdf) 1023 www.irs.gov/uac/about-form-1023 1) For organizations whose gross receipts do not exceed \$10,000 annually over a 4-year period. 2) For organizations whose gross receipts exceed \$10,000 annually over a 4-year period.	\$275 \$400 \$800
10	Register with Registry of Charitable Trusts	Attorney General http://caag.state.ca.us/charities/forms.htm	\$25
11	Understand and Comply with California Nonprofit Integrity Act of 2004	Attorney General http://ag.ca.gov/charities/publications/nonprofit_integrity_act_nov04.pdf	