

STARTING A NONPROFIT ORGANIZATION

in Idaho



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A nonprofit corporation is formed for “a purpose of public or mutual benefit other than the pursuit or accumulation of profits.” Forming a new nonprofit organization is a process that involves two distinct steps:

Step 1: Forming an Idaho Corporation

File duplicate original articles of incorporation with the Idaho Secretary of State in accordance with the Idaho Code. This requirement is described in the Idaho Nonprofit Corporation Act. A one-time \$30 filing fee is required. See below for the address and how to obtain additional information.

Idaho Secretary of State, Business Office
State Library Building
450 N. 4th St.
Boise, Idaho 83720-0080
(208) 334-2301

For more information visit the Secretary of State Web page: <http://www.sos.idaho.gov/corp/corindex.htm>

Step 2: Securing Federal Income Tax Exemption

Following the filing of the Articles of Incorporation with the Idaho Secretary of State, a copy of the Articles of Incorporation and the organization’s approved operational by-laws must be submitted to the Internal Revenue Service along with completed IRS form 1023, “Application for Recognition of Exemption under Section 501 (c) (3).” The IRS publication 557, “Tax Exempt Status for Your Organization” includes the forms and instructions for completing this process. Organizations seeking exemption should mail Form 1023 to the following address:

Internal Revenue Services
P.O. Box 192
Covington, KY 41012-0192

For online information go to the IRS web site at <http://www.irs.gov/charities/index.html>

It is strongly recommended that you consult an attorney or an appropriate agency whose staff has experience assisting new and emerging nonprofit organizations. The request for tax-exemption process usually takes from four to six months to complete. For organizations whose gross receipts do not exceed \$10,000 annually, averaged over its first four taxable years, a user fee of \$150 must be submitted with the application. All other initial requests for recognition of tax-exempt status under 501 (c) (3) must be submitted with a user fee of \$500.

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Bibliography

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The Everything Guide to Starting and Running a Nonprofit Organization: All You Need to Establish, Manage, and Maintain a Successful Non Profit Business
Jim Goettler
FIC 658.1148 GOETTLE 2010

Handbook for Idaho Nonprofit Corporations
Bock, Leslie M. and Nicole Snyder, Idaho State Bar
FIC 346.064 BOCK
FIC R 346.064 BOCK
Addresses tax and non-tax considerations in the formation and operation of tax-exempt organizations in Idaho.

How to Form a Nonprofit Corporation
Anthony Mancuso
FIC 346.064 MANCUSO
FIC R 346.064 MANCUSO
Instructions, checklists and forms for preparing bylaws, articles, minutes and applying for IRS nonprofit status. Also, IRS tax-exempt categories.

The Law of Tax Exempt Organizations: Planning Guide
Bruce R. Hopkins
FIC R 343.0526 HOPKINS 2004
Definitions, cases and court rulings regarding a broad range of laws governing nonprofits.

Managing a Nonprofit in the 21st Century
Thomas Wolf
FIC 658.048 WOLF

Nonprofit Kit for Dummies
Stan Hutton
FIC 658.048 HUTTON 2010
Boards, staffing, planning, finance and fund raising topics.

Raise More Money for Your Nonprofit Organization
Anne L. New
FIC 361.7068 NEW
Despite its title and major theme, this is a management book full of checklists for many nonprofit managerial functions.

Starting a Nonprofit Organization
BoardSource e-book
http://www.boardsource.org/dl.asp?document_id=17

Starting and Building a Nonprofit: A Practical Guide.
Peri Pakroo
FIC 658.048 PAKROO 2009

Starting and Managing a Nonprofit Organization: A Legal Guide
Bruce R. Hopkins
FIC 346.064 HOPKINS
A practical guide to legal issues pertaining to starting a nonprofit organization.

Starting and Running a Nonprofit Organization
Joan Hummel
FIC 658.048 HUMMEL
Includes a checklist, samples, worksheets and bibliographies pertaining to selecting board members, writing bylaws, legal aspects, planning, programs, budgeting, fund raising, accounting, staffing and community relations.



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