

# 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  
Commercial Division  
700 W. Jefferson, room 203  
P.O. Box 83720  
Boise, Idaho 83720-0080  
(208) 334-2300

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.

# STARTING A NONPROFIT ORGANIZATION

## Bibliography

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### Starting and Running a Nonprofit Organization

Joan Hummel

FIC R 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.

### 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.

### Nonprofit Corporations, Organizations and Associations

Howard L. Oleck

FIC 346.73 OLECK

FIC R 346.7306 OLECK

Text on governance, legal, operational and taxation issues including the Tax Reform of 1986-87 for nonprofits, with federal tax forms and samples.

### Starting and Managing a Nonprofit Organization: A Legal Guide

Bruce R. Hopkins

FIC 346.064 HOPKINS

FIC R 346.064 HOPKINS

A practical guide to legal issues pertaining to starting a nonprofit organization.

### The Law of Tax Exempt Organizations

Bruce R. Hopkins

FIC R 343.73 HOPKINS

Definitions, cases and court rulings regarding a broad range of laws governing nonprofits.

### Managing a Nonprofit Organization

Thomas Wolf

FIC 658.048 WOLF

FIC R 658.048 WOLF

Boards, staffing, planning, finance and fund raising topics.

### 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.

### Raise More Money for Your Nonprofit Organization

Anne L. New

FIC 361.7068 NEW

FIC R 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](http://www.boardsource.org/dl.asp?document_id=17)



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