



Process for Becoming a Massachusetts Nonprofit and Federal Tax Exempt Organization

1. Obtain EIN number (corporate tax ID)

- Can obtain online (free; www.irs.gov ; run search for “EIN”)

2. Incorporate as a Massachusetts Nonprofit Corporation

- Complete Bylaws
- Complete and File Articles of Organization (filing fee: \$35; takes about a week to be approved)

3. File with the Attorney General’s Office as a Nonprofit

- File initial registration and Short Form PC (filing fee: \$150)

4. Apply for federal tax exemption – 501(c)(3)

- Complete form 1023 (filing fee: \$400 if annual revenue is less than \$10K; if over \$10K, \$850 filing fee; typically takes 3-9 months to be approved)
- Draft key policies and procedures

5. Apply for Massachusetts Sales Tax Exemption

- Form ST-2 Certificate of Exemption (can be done online)

What We Provide in Our Tax Exempt Formation Package

1. Initial consultation
2. Ongoing communication and meetings as needed to obtain necessary information, answer your questions, etc.
3. Draft a customized set of bylaws
4. Draft your enabling resolutions for your first board meeting
5. Provide you with the following key/required policies and procedures: conflicts of interest, document retention, whistleblower, and harassment and discrimination
6. Draft and file your Articles of Organization with Commonwealth of Massachusetts
7. Obtain your EIN #
8. File initial Form PC with the Attorney General's Office
9. Provide you with key policies and procedures required as an exempt organization
10. Draft and file your 501(c)(3) application
11. Monitor 501(c)(3) application status and follow-up as necessary with IRS to answer any further questions until the application is approved.

Price Range: \$3,000-\$6,000 plus all filing fees
(exact price to be determined after initial meeting)