



FORMING A NONPROFIT

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☐ **Choose a business name and check for availability** - Your nonprofit corporation's name may not be the same as other corporate names on file with the Secretary of State.

- Search the Ohio corporate filings database to determine name availability.

☐ **Recruit and/or appoint directors**

- You must have at least three directors for your nonprofit corporation.
- Directors do not have to reside within Ohio, nor do they have to be of a certain age.
- The Ohio Attorney General has a [Guide for Board Members](#) which explains the duties and responsibilities that directors owe to a nonprofit organization.

☐ **Incorporate your Nonprofit Organization**

☐ **Prepare and file articles of incorporation with the Secretary of State**

- [Start a Nonprofit in Ohio](#) explains what to include in your articles in order to qualify for 501(c)(3) tax-exempt status.
- You must file your articles of incorporation with the Ohio Secretary of State. Use Form 532B.
- The filing fee is \$99.
- As part of the form, you must appoint a Statutory Agent.

☐ **Create the bylaws**

- There are no set criteria for the content of bylaws, but they typically set forth internal rules and procedures.
- You are not required to file bylaws with the Secretary of State, but you must keep a copy at the nonprofit corporation's principal place of business.

☐ **Create a Records Book**

- You will need a records book to store important documents concerning your nonprofit corporation. See [Ohio Rev. Code § 1702-15](#) for specific information about record-keeping requirements under Ohio law.

☐ **Get your Employer Identification Number** - Whenever you hire an employee in Ohio, you must inform both the IRS and the state of Ohio.

☐ **Federal**

- [Request an Employer Identification Number](#) ("EIN") from the IRS. This can be done via an online application.
- For more on the EIN, the IRS details all the necessary steps to complete, including verifying work eligibility and withholding allowances certificates, in [Hiring Employees](#).

☐ **State**

- See [Ohio New Hire Reporting Center](#) for more information.

☐ Register with state offices

☐ Department of Revenue

- You must register for state business taxes. The [Ohio Business Gateway](#) has information on your nonprofit corporation's tax responsibilities.

☐ **Apply for tax exemptions** - Once you've incorporated as a nonprofit corporation, you can start applying for tax exemptions.

☐ Federal

- [Tax-Exempt Status for Your Organization](#) – Publication 557
- [Applying for 501\(c\)3 Tax-Exempt Status](#) – Publication 4220
- Apply via Form [1023](#) which is \$400 - you may be eligible to use Form [1023 EZ](#). The cost is \$275

☐ State

- Visit the [Ohio Department of Taxation](#)

☐ Ohio Attorney General

- Before engaging in any solicitation activities, you must register with the Attorney General by filing the [Charitable Organization Registration Form](#).
- The filing fee depends on the nonprofit corporation's estimated contributions for the coming year.
- The fee is waived for nonprofit corporations with estimates less than \$25,000. The filing fee is \$50 those with estimates between \$25,000 and \$100,000.

☐ Other

- Ohio law requires every nonprofit corporation to keep its statutory agent information current. In the event the name or address of a company's statutory agent changes, or the statutory agent resigns or dies, the entity must choose a new statutory agent and submit the Statutory Agent Update (Form 521) and filing fee of \$25.00.
- Every five years, a nonprofit corporation must file a Statement of Continued Existence (Form 522) with the Ohio Secretary of State's office.