Before Applying for Tax Exempt Status

State law governs nonprofit status, which is determined by an organization’s articles of incorporation or trust documents. Federal law governs tax-exempt status. The Internal Revenue Code specifically refers to exemption from federal income tax.

Below are the steps you need to take before you can apply for tax-exempt status:

1. Determine if your organization is one of the following:
   - Trust
   - Corporation
   - Association

2. Gather your organization documents.

3. Determine your state’s registration requirements.

4. Obtain an employer ID number (EIN) for your new organization.

Other resources

Publication 1635, Understanding Your EIN
Publication 557, Tax-Exempt Status for Your Organization
Employer ID Numbers (EINs)

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