CHECKLIST FOR STARTING A NONPROFIT ORGANIZATION IN MARYLAND

(This checklist is provided by Maryland Association of Non Profit Organizations, Inc.)

Phase 1: Organize

☐ **Create a Mission Statement**

☐ **Develop a Fundraising Plan**

☐ **Draft Bylaws**
The state does not require a copy of an organization's bylaws, but they must be attached to the federal tax exemption application.

☐ **Select a Board of Directors and Elect Officers**

☐ **File Articles of Incorporation with the State Department of Assessments & Taxation**
State Department of Assessments and Taxation
Charter Room 801
301 W. Preston Street
Baltimore, MD 21201-2395
410-767-1330
www.dat.state.md.us

☐ **File Trade Name Registration Form with SDAT** (If the organization is using a name other than the one contained in the Articles of Incorporation)
State Department of Assessments and Taxation
Corporate Charter Division, Room 801
301 W. Preston Street
Baltimore, MD 21201-2395
410-767-1330
www.dat.state.md.us/sdatweb/nameappl.pdf

☐ **Obtain Federal Employer Identification Number (EIN) from the IRS**
You can file the form online or by mail, phone, or fax.
EIN Operations
Holtsville, NY 11742
Phone: (800) 829-4933
FAX: (631) 447-8960
www.irs.gov/businesses/small/article/0,,id=102767,00.html

☐ **Hold Organizational Meeting**

Phase 2: Obtain Federal Tax-Exemption Determination

☐ **Complete and File Form 1023 if seeking 501(c)(3) status**
Form: www.irs.gov/pub/irs-pdf/f1023.pdf
Instructions: http://www.irs.gov/pub/irs-pdf/i1023.pdf
FAQ's: http://www.irs.gov/charities/article/0,,id=130101,00.html#A_36

Phase 3: Register for Charitable Solicitation (Maryland and Other States)

☐ **File Charitable Solicitation Form (COR-92)**
Maryland
Charitable Organizations Division
Office of the Secretary of State
State House
Annapolis, Maryland 21401
410-974-5534 or 1-888874-0013 (within Maryland)
http://www.sos.state.md.us/charity/COR-92.pdf

Other States
www.multistatefiling.org/n_appendix.htm

Phase 4: State Filings After Organization Receives 501(c)(3) Determination

☐ **Combined Registration Application**
This is required to obtain a sales tax exemption
forms.marylandtaxes.com/current_forms/cra.pdf

Phase 5: Maintain Status

☐ **File MD Form No. 1 — Personal Property Return**
www.dat.state.md.us/sdatweb/personal.html#forms
☐ **File Form 990-N, Form 990-EZ, or Form 990 to IRS based on annual gross receipts**
www.irs.gov/charities/index/html
☐ **File MD Form COF-85 if not filing IRS Form 990**
Charitable Organizations Division
Office of the Secretary of State
State House
Annapolis, Maryland 21401
410-974-5534 or 1-888874-0013 (within Maryland)
http://www.sos.state.md.us/charity/COR-85.pdf

Phase 6: State Tax Exemptions

☐ **Apply for Property Tax Exemption**
www.dat.state.md.us/sdatweb/county.html
☐ **Obtain State or Local Licenses/Permits**
www.dllr.state.md.us or www.blis.state.md.us

Phase 7: If you have Employees or Independent Contractors

☐ **Pay state employment and unemployment taxes**

☐ **Pay federal employment taxes**

☐ **Pay workers' compensation insurance**

☐ **Display required posters**

Phase 8: Obtain Proper Insurance for Organization, Board Members and Officers

- ☐ **Assess property and liability insurance needs for the organization**
- ☐ **Maryland Nonprofits can help an organization with its insurance needs**
  www.marylandnonprofits.org

Phase 9: Final IRS Determination

- ☐ **Respond to IRS letter 5 years after obtaining advance ruling by filing form 8734 (Support Schedule for Advanced Ruling Period for Publicly Supported Entities)**
  This relates to the final public charity status determination
  www.irs.gov/pub/irs-pdf/f8734.pdf