

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

dat.maryland.gov

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

<http://dat.maryland.gov/SDAT%20Forms/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/Documents/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
http://dat.maryland.gov/SDAT%20Forms/pp1_2016.pdf
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/Documents/COF-85.pdf>

Phase 6: State Tax Exemptions

Apply for Property Tax Exemption
<http://dat.maryland.gov/Pages/Tax-Credit-Programs.aspx>
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