

Obtaining IRS 501(c)(3) status

See IRS [Publication 557](#) Tax-Exempt Status for Your Organization

Benefits

- Eligible for employer-matching donation programs that match employees' donations and volunteer hours and other types of corporate giving programs
- Independent accounting without commingled funds or fiscal sponsor bureaucracy
- Eligible for grants
- Ability to sponsor grant-funded projects and accept admin fees

Steps to Complete

1. Obtain direction from Board of Directors.
2. Apply online for an Employer Identification Number (EIN). This is a free service offered by the Internal Revenue Service and you can get your EIN immediately. <https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers>
3. Apply for 501(c)(3) status using Form 1023-EZ. The fee of \$250 can be paid by credit card when submitting the form online. This application is public record. Avoid using personal information. <https://www.irs.gov/forms-pubs/about-form-1023>

Compliance

- An **annual report** must be filed with the Oregon Secretary of State's office each year to maintain the organization's legal status. It is due on the anniversary of the filing of the Articles of Incorporation. Fee is \$50.
- A **CT-12** financial statement must be filed with Oregon Department of Justice each year. Due date depends on fiscal year end; May 15th if FYE is December 31. Fee is \$20.
- Annual IRS [990-EZ](#) Return of Organization Exempt From Income Tax is due May 15.
- Record Keeping: IRS [Publication 4221-PC](#) Compliance Guide for 501(c)(3) Public Charities <https://www.irs.gov/charities-non-profits/eo-operational-requirements-recordkeeping-requirements-for-exempt-organizations>
- Public disclosure:
 - Annual 990 for 3-most recent years, except Schedule B
 - Application for exemption (Form 1023)
 - IRS 501(c)(3) status Determination Letter