

Steps to Forming a 501(c)(3) Tax Exempt Nonprofit in California

- 1. File Articles of Incorporation with CA Secretary of State
 - a. CA Secretary of State Forms, Samples and Fees
- 2. Get an Employer Identification Number (EIN) from the IRS
 - a. Internal Revenue Service Online Application for Official EIN/Tax ID
- 3. Submit Form 1023 or Form 1023-EZ to IRS to apply for 501(c)(3) status
 - a. Internal Revenue Service Application for Recognition of Exemption
 - b. Internal Revenue Service Charitable Organizations
- 4. Submit Form 3500A to CA Franchise Tax Board
 - a. CA Attorney General, Charitable Donation Request
- 5. Register with the CA Attorney General Registry of Charitable Trusts
 - a. California Office of Attorney General

Source: First Nations Development Institute's California Tribal Fund <u>Land Access Webinar</u>, Nov. 4, 2021.