GUIDE TO FORMING A CHARITABLE, TAX-EXEMPT, NONPROFIT CORPORATION IN CALIFORNIA

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This guidebook provides a basic overview and discussion of some of the issues to consider in determining whether to form a nonprofit tax-exempt organization. It is intended for potential organizers of nonprofit organizations as a general guide and not as specific legal advice.

The material contained in this booklet is a summary of a complex subject. Therefore, you should consult with your attorney or legal advisor to determine your organization's course of action and to make sure that you are in compliance with all of the rules and regulations that apply to your organization.

Public Counsel, the largest pro bono law office in the nation, is the Southern California affiliate of the Lawyers' Committee for Civil Rights Under Law as well as the public interest law firm of the Los Angeles County and Beverly Hills Bar Associations. The Community Development Project is a part of Public Counsel's efforts to serve those in need by matching financially eligible clients with volunteer attorneys.

Public Counsel's Community Development Project (CDP) prepared this guidebook. CDP provides legal assistance to community organizations and micro-businesses that share our mission of serving low-income communities or addressing issues of poverty and whose limited resources cannot support payment of legal fees without impairing their operations. The project matches qualifying nonprofits and micro-businesses with attorneys who will provide legal assistance at no cost to the client.
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INTRODUCTION

The purpose of this guide is to help you decide whether to form a nonprofit organization and, if so, whether it should be organized as a nonprofit corporation. It will also explain the basic steps required to form a California nonprofit corporation and to secure tax-exempt status from the state of California and the federal government.

1. **Is the organization necessary?**

   The first question is whether there is a need in the community for this new organization. It is very important to know the answer to this question before forming a new nonprofit corporation, because donors and foundations that give grants for nonprofit programs are unlikely to provide any funding unless they can see a need for the programs. Some of the factors to consider in answering this question are:

   - What is the primary purpose to be served by your organization?
   - What is the community that will be served by this organization?
   - Does the community have a need?
   - Are there competing organizations that are already providing the same or similar services to this community?
   - Is there a strong commitment from the organizers and participants to build your organization?
   - Is there an adequate source of funds to support the organization?

2. **What is a nonprofit corporation?**

   A corporation is a legal entity created under state laws. A corporation is composed of a Board of Directors and officers. The Board of Directors is responsible for the oversight and supervision of the officers and employees. The officers are responsible for the day-to-day operations of the corporation and supervision of employees. A corporation is treated as legally separate from the people who own, manage, and operate it. The corporation is able to enter into contracts, incur debts, and pay taxes just like any person. The corporation's rights and obligations are separate from those of the people who own or run the corporation. In other words, if the corporation were to lose a lawsuit, the people who work there, manage, or own it would not be personally financially accountable, with some exceptions.

   An important distinction between nonprofit and for-profit corporations is a for-profit corporation has shareholders who are the owners of the corporate property. A nonprofit corporation is one that is organized and operated for one of the nonprofit purposes recognized under state corporation law and federal and state tax statutes. What makes a
corporation "nonprofit" is that (a) the mission of the corporation is to undertake activities whose goal is not primarily to earn a profit; (b) no person owns shares of the corporation or interests in its property; and (c) the property and any income of the corporation are not distributed to any "owners," but instead are recycled into the corporation's activities. This does not mean that the corporation cannot make a profit. A nonprofit corporation may earn money as long as it is organized and operated for a recognized nonprofit purpose (for example, an educational or charitable purpose) and earnings are put back into the nonprofit corporation's charitable activities, rather than distributed to people for individual gain.

3. **Should you form a nonprofit corporation?**

Once you have determined that there is a need for your proposed programs, the next question you must consider is whether to form a nonprofit corporation to operate these programs. If your project is for a short duration or you are uncertain as to the ability to fund your project, you may consider alternative ways to operate your organization.

**A. Alternatives to incorporation.**

Can your goals be achieved by joining with an existing organization? If you meet certain requirements, you may be able to align with an existing organization and operate under its tax-exempt status. Under this alternative your organization is operating under the "umbrella" of the existing organization, also known as a "fiscal sponsor." The advantage of following this procedure is that it provides you with the time to grow and develop your organization. When your organization has built a solid foundation it can then incorporate and operate as a separate and independent entity. For more information about fiscal sponsorship, please see Public Counsel’s Fiscal Sponsorship: An Alternative to Forming a Nonprofit 501(c)(3) Corporation at www.publiccounsel.org/tools/publications/files/fiscal_sponsor.pdf.

**B. Unincorporated nonprofit association**

It is possible to form and operate the organization as an unincorporated nonprofit association. The association can be organized easily and informally and without necessity of filing with the state of California. It can operate without the mandated formalities of a corporation. A potential disadvantage to the unincorporated association is that its members may not be protected from legal liability for their acts or the acts of the association. This type of structure would only be recommended for a small or short-term project that does not involve highly risky activities.
NONPROFIT INCORPORATION UNDER CALIFORNIA LAW

State law governs the powers and characteristics of corporations. California recognizes three types of nonprofit corporations. They are public benefit, mutual benefit (benefiting members only), and religious. Since this guide is designed to assist in the creation of organizations intended to promote public benefit purposes, we will only discuss public benefit nonprofit corporations.

Examples of groups with public benefit purposes are childcare centers, shelters for homeless people, community health care clinics, museums, hospitals, schools, performing arts groups, conservation groups, and affordable housing groups, to name a few. We will discuss various definitions of public benefit purposes below.

1. Nonprofit Public Benefit Corporations

A nonprofit public benefit corporation offers some important benefits as a result of its corporate and tax-exempt status. Some of the advantages of becoming a nonprofit public benefit corporation include:

A. Limited Liability

Limited liability means that the directors and officers have limited personal liability for business debts. Creditors can only go after corporate assets to satisfy liabilities incurred by the corporation.

B. Exemption from Income Tax

If the corporation satisfies federal and state requirements, the corporation will not be required to pay taxes on its earned income. This will be discussed more extensively below.

C. Contributions Are Tax Deductible if the Corporation Successfully Applies for 501(c)(3) Tax-Exemption

If there are private persons or entities that want to contribute to your organization, they may deduct contributions from their taxable income. This is a great tool for encouraging contributions.
2. **Special Characteristics of Nonprofit Public Benefit Corporations**

- The nonprofit corporation, in a sense, is "owned" by the public. No private person can claim ownership of the corporation. The nonprofit corporation is managed and controlled by its board of directors, but they do not own the corporation’s assets.

- The assets of a nonprofit corporation are *irrevocably dedicated* to charitable, scientific, and educational purposes. That means the nonprofit’s cash, equipment, and other property cannot be given to anyone or used for anyone's private benefit and, moreover, this property is permanently to be used for exempt purposes. When and if the corporation decides to dissolve, any assets remaining after the debts and liabilities are paid must go to another public benefit organization—not to any members of the former corporation or any other private individual or for-profit company.

- The California Attorney General has power to oversee the operations of public benefit corporations and can commence legal actions against the corporation to make sure it complies with the law.

- If any of the directors are to be compensated as officers or employees of the corporation, an independent Board of Directors must approve such compensation. An independent Board of Directors requires that not more than 49 percent (in other words, less than half) of the Board of Directors are paid or related to other persons who are paid employees or officers of the corporation. For example, if there are five directors on a board, no more than two can receive a salary as an officer or employee.
TAX EXEMPTION UNDER FEDERAL LAW

For most groups, the preferred form of tax exemption is under Section 501(c)(3) of the Internal Revenue Code (IRC). This is reserved for groups performing public benefit activities and refraining from significant political activities. Corporations exempt under § 501(c)(3) do not pay income taxes and donors to such corporations can deduct their contributions from their taxable income. Nonprofit corporations engaging in substantial political activities can be exempt from paying tax on income, under IRC § 501(c)(4), but their donors cannot deduct contributions from their taxable income.

We will first briefly discuss the range of public benefit purposes that may be exempt under § 501(c)(3), and then we will go into greater detail regarding possible exemption for nonprofit community development corporations.

1. Public Benefit Purposes

Tax-exempt status under § 501(c)(3) is available to groups organized and operated for religious, charitable, scientific, educational, or literary purposes. We will briefly discuss charitable purposes, educational purposes, and literary purposes.

A. Charitable Purposes

Charitable purposes are broadly defined as services that are beneficial to the public interest. To meet the requirements, the group's purpose must be beneficial to society and the group must serve an open class of people, not a limited number of group members. For instance, an organization established to provide food to homeless people in the community would be a charitable organization, but an organization established to provide food to Paul, Henry and Mary would not be. The beneficiary class needs to be open and unspecified, but does not have to be large. An organization established to feed hungry people in a certain two-block area would also qualify as a charitable organization.

Examples of charitable purposes include:

- relief of the poor, distressed, or underprivileged;
- advancement of education or science;
- erection or maintenance of public buildings or monuments;
- lessening the burdens of government;
- elimination of prejudice and discrimination;
- promotion and development of the arts; or
B. Educational Purposes

Educational purposes include instruction of the public on subjects useful to individuals for the benefit of the community and for self-development. The IRS allows a curriculum to present particular viewpoints if there "... is sufficiently full and fair exposition of pertinent facts to permit an individual or the public to form an independent opinion or conclusion." However, mere presentation of unsupported opinion is not (considered) educational.

Some examples of educational purposes include:

- publishing public interest educational materials that do not conflict with the requirement above;
- conducting public discussion groups, forums, panels, lectures, or workshops;
- offering a correspondence course or one that uses other media such as television or radio;
- operating a museum, zoo, planetarium, symphony orchestra, or other performance groups;
- serving an educational institution, such as a college bookstore, alumni association, or athletic organization; and
- publishing educational newsletters, pamphlets, books, or other material.

C. Literary Purposes

Usually nonprofit organizations fall under educational purposes when they involve books and reading. However, some organizations may want to publish books that are geared to the benefit of the public interest. As long as the organization does not target its activities to commercial markets and sells the publications at a modest price, public interest publishing groups can obtain tax-exempt status. Some examples include publishing material on environmental preservation, highway safety, or drug and alcohol abuse information.

2. Community Development Organizations

An important category of charitable purposes is community development, such as job training, small business assistance, or developing affordable housing. Essentially, there are four independent bases for federal tax exemption for community development corporations and nonprofit housing organizations: (1) relieving the poor and distressed, (2) combating

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1 IRS Publication 557 (Rev. October 2011) Tax-Exempt Status for Your Organization, at p. 27.
community deterioration, (3) eliminating discrimination, and (4) lessening the burdens of government.

A. Relieving the Poor and Distressed

The difficulty with this category is determining whether an individual or family is "poor and distressed." The IRS defines "poor and distressed" as the inability to afford the "necessities of life" without undue hardship. Factors such as a lack of adequate housing, chronic unemployment or underemployment, and the identification of an area as economically disadvantaged by a government agency are relevant considerations in the granting of tax-exempt status.

B. Combating Community Deterioration and Eliminating Discrimination

Under this area of exemption, organizations can claim tax exemption on the basis of their social welfare activities, and thereby avoid the need for a determination as to whether the resident population served meets the undefined IRS standard of "low income" or "poor and distressed." Examples include organizations that erect or rebuild housing in a deteriorated area, or sponsor efforts to promote racial integration, stabilize the neighborhood, and provide social services to area residents.

C. Lessening the Burdens of Government

To qualify under this category, an organization must meet a two-part test: (1) the government must consider the activities to be government's responsibility, and (2) the activities must actually "lessen" the burden. The best way to establish an activity as a government burden or duty is to find a government rule or policy that applies to the particular activity (such as a local housing or economic development plan or policy). Other relevant factors include a governmental unit's prior involvement in an activity on a regular basis for a significant length of time; the funding of an organization's activities by the government; and an activity which is one that could be performed directly by a governmental unit.

The second test is whether the organization's activities "lessen" the burden when viewed under all the circumstances. Basically, the group's activities must fairly directly address the burden. It will also be helpful if an organization has a favorable relationship with government or enables the government to improve its functions without additional expenditures of government funds.

The provision of affordable housing for low-income families has historically been considered a governmental function. (For example, look at the federal agencies dealing with housing, such as HUD, the Farmers' Home Administration, etc.). Increasingly, encouraging job creation and growth of small business is also a goal of government, and so economic development corporations also may have a claim that they lessen the government's burden. However, the IRS may not recognize the organization as lessening a burden of government unless a governmental agency acknowledges this burden.

Another category of nonprofit organizations whose purposes include pursuing public benefit is a social welfare organization or civic league. These organizations receive slightly different tax treatment than § 501(c)(3) nonprofits because their activities are directed more toward their members or toward influencing public opinion and the legislative process. Tax-exemption is offered to such groups under § 501(c)(4) if they, "... operate primarily to further (in some way) the common good and general welfare of the people of the community (such as by bringing about civic betterment and social improvements)."\(^2\) Section 501(c)(4) organizations may engage in political activities, although that may not be their primary activity.

Some examples of § 501(c)(4) social benefit organizations include volunteer fire companies, community associations, crime prevention associations, or organizations interested in promoting industrial development in a community.

A major difference between § 501(c)(4) and § 501(c)(3) organizations is that donations to § 501(c)(4) organizations are not tax deductible. This is an important factor to consider when setting up a nonprofit organization.

TAX EXEMPTION UNDER CALIFORNIA LAW

California corporations are subject to an annual corporate franchise tax on the net income of the corporation. California nonprofit corporations can apply to be exempt from paying this annual franchise tax.

California tax law exempts the same type of groups as are covered by IRC § 501(c)(3) – religious, charitable, scientific, literary and educational organizations.
GETTING STARTED STEP BY STEP

Now that you have reviewed some of the basic issues to consider when forming a nonprofit organization, the steps you will need to take in order to proceed with incorporation are discussed below. Remember, there are state and federal requirements that must be met. For the list of steps, including samples of documents discussed below and links to the relevant information and forms, please see Public Counsel’s Steps to Form a Nonprofit Tax-Exempt Corporation in California, at www.publiccounsel.org/tools/assets/files/npincorp_steps.pdf.

1. **Choose a Corporate Name**

   Ensure that the name you have chosen is available by checking with the Secretary of State's office. You may reserve your corporate name by sending a Name Reservation Request Form and $10 to the Secretary of State, Name Availability Unit, 1500 11th Street, 3rd Floor, Sacramento, CA 95814, with a list of up to three names that will be reserved for you. A corporation may also reserve a name over the counter at the Los Angeles satellite office located at 300 South Spring Street, Room 12513, Los Angeles, CA 90013 for a fee of $20. For questions, call the Secretary of State Corporate Division, Name Availability at (916) 322-2387, or visit its website at www.sos.ca.gov/business/be/name-availability.htm.

2. **Articles of Incorporation**

   Prepare the Articles of Incorporation that are to be filed with the Secretary of State's office. The Articles of Incorporation establish the formation of the corporation and state its broad purposes. Articles of Incorporation must contain and meet certain statutory requirements.

3. **Filing Articles**

   Once the Articles are prepared, they can be mailed to the Secretary of State, Business Entities, P.O. Box 944260, Sacramento, CA 94244-2600. A $35 fee ($30 filing fee plus a $5 certification fee) must accompany the Articles. Articles may also be hand delivered to any Secretary of State's office location for an additional $15 over-the-counter processing fee. The Los Angeles regional office is located at 300 South Spring Street, Room 12413, Los Angeles, CA 90013.

   The Secretary of State will certify as true and correct one copy of the filed document for a $5 certification fee. Though the Secretary of State will provide an uncertified copy free of charge, a certified copy of the articles is required as part of the Form 1023 (Federal Tax Exemption Application). Additional copies will be certified upon request and payment of a copy fee ($1 for the first page and $0.50 for each additional page) plus a certification fee of $5 per copy.
4. **Minute Book**

Obtain a minute book in which the corporation will keep the minutes of its Board of Directors' meetings and other documents such as Articles of Incorporation and bylaws. This can be a minute book obtained at an office supply store, or even a three-ring binder in which you insert signed copies of the meeting minutes.

5. **Draft and Adopt Bylaws for the Corporation**

In general, the Bylaws set out the rules and operating procedures for the activities and conduct of the corporation. They serve three purposes: (1) to provide rules for matters not covered by state law; (2) to alter specific rules that control in the absence of a contrary bylaw; and (3) to provide a ready reference to the governing laws and rules for the corporation's attorney, directors, and officers.

6. **Board of Director's Meeting**

At the first meeting of the board, the directors must approve certain activities necessary to set up and run the nonprofit's operations, and must give specified people ("officers") the authority to do those things. Minutes of this and all meetings of the Board of Directors should be recorded and filed in the corporation's minute book. For example, the directors should:

- Accept their election as directors (if they did not already do so when the Articles were filed);
- Approve the Bylaws;
- Elect officers to manage the corporation's day-to-day operations;
- Authorize officers to set up bank accounts for the corporation's expenses;
- Set compensation amounts (wages or salary), if any, for the officers;
- Determine the exact location of the principal office;
- Authorize the officers to prepare and file the applications for tax exemption; and
- Any other items requiring approval by the Board of Directors.

7. **Apply for a Federal Employer Identification Number (EIN)**

All tax-exempt organizations (with or without employees) must obtain a Federal EIN. You will use this identification number on all your federal tax returns and reports.
To obtain an EIN you will need to complete and submit IRS Form SS-4. Call the IRS toll-free number (800) 829-8676 or visit its website to obtain the form. To receive an EIN immediately, you may use the telephone registration or on-line procedures described in the instructions for Form SS-4. If you register by telephone, you will still need to submit an original signed copy of the Form SS-4 to the IRS.

8. Apply for Federal Tax Exemption

This means filing for § 501(c)(3) or § 501(c)(4) tax-exempt status. We have already discussed the IRS requirements, so here we will simply explain some requirements of the filing process.

In order to obtain federal tax-exempt status, you must complete and file Form 1023 with the IRS. Visit the IRS website at www.irs.gov to obtain the form and instructions. When you have completed the form, mail it with payment of the filing fee to:

    Internal Revenue Service
    P. O. Box 12192
    Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application fee payment to:

    Internal Revenue Service
    Attn: Extracting Stop 312
    201 W. Rivercenter Blvd.
    Covington, KY 41011

➤ Signature requirements

    Form 1023 must be signed by a principal officer of the corporation, an authorized employee, or by an attorney or agent given the power of attorney to act for the corporation. If an agent with power of attorney signs the application, then the original (not a copy) of the Power of Attorney document must be attached to the form.

You must also include with Form 1023 the following:

➤ A certified copy (certified by the Secretary of State) of the articles of incorporation; and

➤ A copy of the bylaws, signed by a principal officer or accompanied by a written declaration signed by an authorized officer of the corporation certifying that the document is a complete and accurate copy of the original Bylaws. If the Board of Directors has not yet approved the Bylaws, a copy of the proposed bylaws will suffice.
The application fee for the Form 1023 depends on the projected gross receipts of your organization. The fee is $400 if an exempt organization has had annual gross receipts averaging not more than $10,000 during the preceding four years or a new organization expects to have gross receipts averaging not more than $10,000 during its first four years. The fee is $850 if an exempt organization has annual gross receipts averaging more than $10,000 during the preceding four years or a new organization expects gross receipts averaging more than $10,000 during its first four years.

9. Apply for California Franchise Tax Exemption.

If the corporation does not have a § 501(c)(3) determination letter from the IRS, the corporation must complete form FTB 3500 and file it with the California Franchise Tax Board (FTB) along with a $25 application fee. The form should be mailed to the FTB at the following address:

Franchise Tax Board
P. O. Box 942857
Sacramento, CA 94257-4041

If the corporation already has a letter from the IRS recognizing exemption under § 501(c)(3), then the corporation may file form FTB 3500A instead. This one page form requires attaching a copy of the IRS determination letter. There is no fee to file this form. The form should be mailed to the FTB at the following address:

Exempt Organizations Unit MS F120
Franchise Tax Board
P.O. Box 1286
Rancho Cordova, CA 95741-1286

If you have any questions, call the California Franchise Tax Board toll-free number: (800) 852-5711 or visit its website at www.ftb.ca.gov.

10. Maintaining Your Tax-Exempt Nonprofit Status

Nonprofit, tax-exempt corporations must file certain forms every year in order to remain in good standing. These forms are discussed below:

A. Federal Forms

   ➢ Annual Exempt Organization Returns (IRS Form 990/990-EZ/990-N)

   Public benefit corporations exempt from federal income tax under § 501(c)(3) must annually file IRS Form 990/990-EZ (Return of Organization Exempt from Income Tax) and the accompanying Schedule A within four and a half months following the close of the organization’s tax year. This form is an informational return providing the IRS with information about your finances and activities.
Certain organizations are exempt from this filing requirement, including churches and organizations (other than private foundations) with annual gross receipts of $50,000 or less. However, those organizations with annual gross receipts of $50,000 or less are required to file Form 990-N, an annual electronic notice form known as the “e-Postcard,” instead. These forms can be obtained at www.irs.gov.

- **Unrelated Business Income Tax Return (Form 990-T)**

  Section 501(c)(3) organizations having annual gross incomes of $1,000 or more from unrelated trade or business activities must file an Exempt Organization Business Income Tax Return (Form 990-T). The obligation to file Form 990-T is in addition to the obligation to file the annual information return. Tax-exempt organizations must make quarterly payments of estimated tax on unrelated business income. An organization must make estimated tax payments if it expects its tax for the year to be $500 or more. The Form 990-T must be filed by the 15th day of the 5th month after the organization's tax year ends. The organization must pay federal income tax on unrelated business income at the same rate as the normal corporate federal income tax. If your organization has a significant amount of unrelated business income, the IRS may think that you are spending a "substantial" amount of time on nonexempt activities, which might jeopardize your tax exemption.

**B. California Corporate Tax Returns and Reports**

- **Annual Exempt Organization Returns (FTB Form 199/199-N)**

  Any organization that must file the IRS Form 990/990-EZ must file the FTB Form 199, which is California's version of the Form 990. Note that churches and religious orders are not required to file Form 199. Organizations with annual gross receipts that are normally $50,000 or less must file Form 199-N, which is an electronic notice similar to IRS Form 990-N.

- **Unrelated Business Income Tax Return (Form 109)**

  If your corporation's gross income from an unrelated trade or business is $1,000 or more during one year, you must file an annual Exempt Organization Business Income Tax Return, Form 109. This return must be filed within four and a half months after the end of the organization's tax year. Payment of the tax on the income must be estimated and paid during the year for which the tax is due.

- **Statement By Domestic Nonprofit Corporation**

  When the Articles have been filed and are returned to you by the Secretary of State, a Statement by Domestic Nonprofit Corporation Form will be included. This Form must be completed and returned to the Secretary of State's office along
with a $20 filing fee within the time specified on that Form. Thereafter, the Form should be updated with any changes. The Secretary of State also requires this filing to be made every two years during the anniversary month of the incorporation. Failure to comply with the filing deadlines will subject the corporation to a penalty charge, and possibly to suspension of the corporation’s right to do business in California.

- Registration with and Annual Periodic Report to Attorney General (Form CT-1 and RRF-1)

Generally, each nonprofit public benefit corporation must register with the Attorney General’s Registry of Charitable Trusts within 30 days after first receiving any assets. The initial registration form, Form CT-1, and the list of other required documents and information can be found at [http://ag.ca.gov/charities/forms.php](http://ag.ca.gov/charities/forms.php).

Thereafter, the corporation must file a form RRF-1 with the registry of Charitable Trusts each year. The registrar of Charitable Trusts should mail this form to the organization’s principal place of business each year. Nonprofit corporations that have revenues of at least $25,000 during the preceding fiscal year are required to pay an annual registration fee, which must be enclosed with the Form RRF-1. Failure to file the Form RRF-1 or pay the registration fee (if required) may result in a loss of tax exemption and an assessment of a minimum tax of $800 plus interest. Nonprofit organizations also submit to the Attorney General all IRS Form 990, 990-EZ or 990-PF, and schedules filed with the IRS. The RRF-1 including these attachments, must be filed within four months, and fifteen days after the close of the corporation's fiscal year unless the corporation gets an extension to file its tax returns with the IRS.
HOW TO FIND HELP

Public Counsel's Community Development Project (CDP) can assist organizations serving low-income communities or addressing issues of poverty within Los Angeles County with the completion of these filings and pro bono legal assistance. CDP can also assist with other corporate legal issues, from amending bylaws to large transactions like an affordable housing project. For more information, please call the CDP Intake Line at (213) 385-2977, ext. 200.

If you decide to perform all the work required to form a nonprofit corporation yourself, we strongly recommend that you obtain a copy of How to Form a Nonprofit Corporation in California, published by Nolo Press, written by Anthony Mancuso, Esq. You can find it in the reference section of your local library or at almost any bookstore. This book will take you step by step through the process of forming a nonprofit corporation and applying for tax-exempt status.

You may also download Public Counsel’s Steps to Form a Nonprofit Tax-Exempt Corporation in California, which contains links to the various required forms and sample corporate documents (e.g., articles, bylaws and minutes) for your use. It is available on our website, at www.publiccounsel.org/tools/assets/files/npincorp_steps.pdf.
RESOURCES FOR NONPROFIT ORGANIZATIONS

- Public Counsel
  Community Development Project
  610 South Ardmore Avenue
  Los Angeles, CA 90005
  Tel: (213) 385-2977, ext. 200
  Fax: (213) 385-9089
  www.publiccounsel.org/practice_areas/community_development

- Center for Nonprofit Management in Southern California
  1000 N. Alameda Street, Suite 250
  Los Angeles, CA 90012
  Tel: (213) 687-9511
  www.cnmsocal.org

- Long Beach Nonprofit Partnership
  3635 Atlantic Avenue
  Long Beach, CA 90807
  Tel: (562) 290-0018
  www.lbnp.org

- Valley Nonprofit Resources
  5435 Balboa Boulevard, Suite 115
  Encino, CA 91316
  Tel: (818) 990-0176
  www.valleynonprofitresources.org

- List of Resources for Nonprofit Organizations