Before Applying for Tax Exempt Status

State law governs nonprofit status, which is determined by an organization's articles of incorporation or trust documents. Federal law governs tax-exempt status. The Internal Revenue Code specifically refers to exemption from federal income tax.

Below are the steps you need to take before you can apply for tax-exempt status:

1. Determine if your organization is one of the following:

- Trust
- Corporation
- Association

2. Gather your organization documents.

3. Determine your state's registration requirements.

4. Obtain an employer ID number (EIN) for your new organization.

Other resources

Publication 1635, *Understanding Your EIN*
Publication 557, *Tax-Exempt Status for Your Organization*
Employer ID Numbers (EINs)

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