

Establishing a Non-Profit

CHIP RETSON / RICK MASSEY



Funded in part through a cooperative agreement with the U.S. Small Business Administration. All opinions, conclusions, and/or recommendations expressed herein are those of the author(s) and do not necessarily reflect the views of the SBA.

Webinar Setup

- All registrants are muted by default
- Questions > Use the Zoom Q&A button
- Comments > Chat window
- If you use your mic, you are consenting to the recording and our non-profit use of it.
- You can get a copy of these slides from the below website. Click on “Local Resources” and page down to the “Starting a Business or Non-Profit”



Why SCORE?



Workshops



Mentoring



Resources

SCORE.ORG Business Roadmap Series

- Module 1: Starting Your Journey
- Module 2: Are You Ready to Start a Business?
- Module 3: Defining and Validating Your Idea
- Module 4: Business Plan or Business Model Canvas?
- Module 5: Finding Funding
- Module 6: Setting Up Your Business
- Module 7: Accounting, Insurance, and Legal Considerations
- Module 8: Marketing Your Business
- Module 9: Pricing, Sales, and Distribution
- Module 10: Setting Up Your Physical Location
- Module 11: Staffing Your Business
- Module 12: Open for Business



SCORE.org has a Wealth of Resources

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FOR THE LIFE OF YOUR BUSINESS

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Enter your zip to see local resources, events and mentors

Tell Congress: Protect SCORE's Funding

SCORE's funding is vital for small businesses in every state. Congress needs to hear from you why securing funding for FY26 is critical. Your voice matters—help us continue to support entrepreneurs nationwide.

CONTACT CONGRESS NOW

Small Business Success Starts Here

SCORE can help you start, grow or successfully exit a business. Small business owners who receive three or more hours of mentoring report higher revenues and increased growth.

Enter your ZIP code to find a free SCORE business mentor today.

Enter zipcode... MATCH ME BY ZIPCODE

Need help? Chat with us!

Owner of Black Box Safety

FEATURED SUCCESS STORY

Black Box Safety

Type in Non-Profit and Click on SEARCH

As of June 2025, when you type in non-profit you get 1,131 results

While non-profit and for-profit organizations share many similarities, there are also key differences that can doom even the best of intentions

Nicholas (Chip) Retson

- Chip Retson has over 44 years of legal practice and law office management experience in the fields of government contracting, contract disputes litigation, international logistics, construction, ethics, fiscal, personnel, and environmental law.
- Mr. Retson served for over 28 years in the US Army's Judge Advocate General's Corps, retiring at the rank of Colonel.
- He then was appointed into the Senior Executive Service (SES) and served as general counsel for the Defense Contract Management Agency (DCMA).
- Owner and Senior Mediator, ADRbiz LLC - a Dispute Resolution Biz

Richard (Rick) Massey

- 24-year Career Army Officer – Field Artillery/Aviation/Resource Management
- 20 Years Managing four 501(c)(3) Foundations supporting Old Dominion University including serving as its endowment's Chief Investment Officer
- Serves locally on not-for-profit boards
- BS – Accounting and MBA
- 6+ years as SCORE mentor

Course Agenda

- What is a Non-Profit Organization (NPO)?
- Preliminary considerations
- Establishing your structure
- Why and how to register with your state
- Why and how to register with the IRS
- Other operational considerations/tips



Webinar Will Help You Understand:

- Terms like non-profit, charity & tax-exempt
- Key concerns when going “tax-exempt”
- Elements needed for tax-exempt status
- State & Federal charity websites
- Key issues when organizing/operating your non-profit organization



The Process

What is the need to be filled?

Create a non-profit?
Y/N

What does the state require?

Seeking tax exempt status

Maintaining your status

What is the need to be filled?

Create a non-profit?
Y/N

What does the state require?

Seeking tax exempt status

Maintaining your status

NPO Traits

- **It is a business!** In GA & SC it's a non-profit corporation
- Being an NPO (State Law) does not make it tax-exempt (IRS)
- Public purpose (required for charity)
- Cannot have a Private Purpose (e.g., Benefiting One Person)



Types of NPOs

501(c)(3)

Charity

*Our Main
Focus
Today*

501(c)(4)

Social Welfare [most Homeowner Associations]

501(c)(5)

Labor/Horticulture [labor unions]

501(c)(6)

Trade/Professional Association
[Chambers of Commerce]

501(c)(7)

Social Club [Country Clubs]

Must Have An “Exempt Purpose”

- Charitable
- Religious
- Educational
- Scientific
- Literary
- Testing for public safety
- Fostering national or international amateur sports competition, and
- Preventing cruelty to children or animals

501(c)(3)

Examples of Charitable Purposes

- Relief of the poor, the distressed, or the underprivileged
- Advancement of religion
- Advancement of education or science
- Erecting or maintaining public buildings, monuments, or works
- Lessening the burdens of government
- Lessening neighborhood tensions
- Eliminating prejudice and discrimination
- Defending human and civil rights secured by law
- Combating community deterioration & juvenile delinquency



What is the need to be filled?

**Create a non-profit?
Y/N**

What does the state require?

Seeking tax exempt status

Maintaining your status

Preliminary Considerations

What do you
want to do?

Non-profit
vs. For-profit

Who is
Board of
Directors?

What will be
the
Structure?

Tax Exempt Organization

- Being a Non-profit Organization does NOT automatically make it tax-exempt!
- Pending IRS Approval
- Attributes and limitations of each



Tax Exempt Requirements for 501(c)(3)

- Must have exempt purpose(s).
- Organized only for that exempt purpose.
- Operated only for that exempt purpose.
- Not for private benefit of organizers/board.
- No candidate political activity.
- Limited Lobbying. (Education OK)



Exercise For You To Work On After This Class

- What do you want to accomplish?
- Who do you want to help?
- Are there other organizations that do this same work?
- Can you partner with another organization?
- Who or what type of skills from others (e.g., board members) can help you accomplish this?



What is the
need to be
filled?

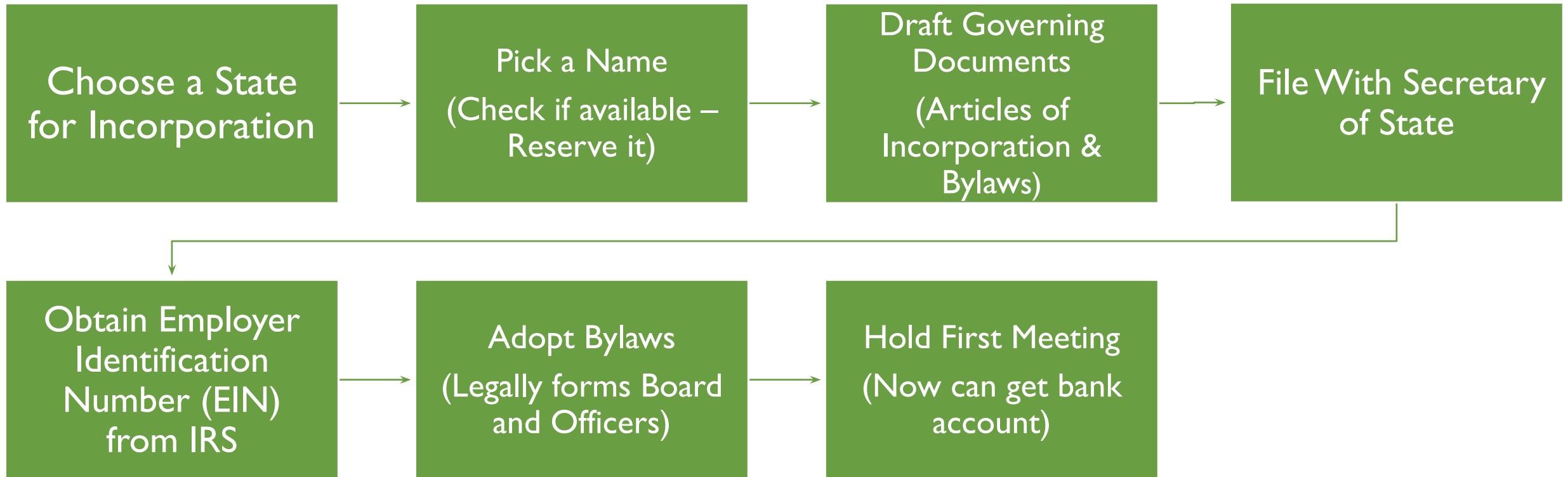
Create a
non-profit?
Y/N

What does
the state
require?

Seeking tax
exempt
status

Maintaining
your status

First Steps: Create A State Legal Entity



Secretary of State Filing

- Online filing info includes:
 - Name of the Corporation (Entity)
 - Address of the Corporation
 - Email Address
 - Members or No Members
 - Registered Agent
 - Name of the Incorporator

Filing in South Carolina



- <http://sos.sc.gov>
- \$25 To File as a Non-profit Corporation
- \$10 To Reserve a Non-profit Corporation Name (for 120-day period)

NOTE: \$10 to register your existing non-profit from another state (i.e., a Foreign Non-profit) to transact business also in SC.

i.e., seeking a Certificate of Authority to Transact Business in SC



South Carolina

Secretary of State

Mark Hammond



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Welcome from Secretary Hammond



Thank you for visiting the online office of the South Carolina Secretary of State.

Our goal is to provide you with easy access to information and services from the convenience of your home or office.

Each division of the Secretary of State's Office provides diverse services and information to the citizens of South Carolina. This website is designed to serve as your one-stop portal for accessing general information, completing important tasks online, and providing information specifically related to each division.

Recent News

Wild Things Freedom Center Enjoined from Charitable Solicitation in South Carolina

"South Carolinians are incredibly generous, and they deserve to know their contributions are going to legitimate, transparent causes." said Secretary of State Mark Hammond.

[Read Full Story](#)



South Carolina

Secretary of State

Mark Hammond

Agency Home

[Beneficial Ownership – The Corporate Transparency Act](#)

[Charitable Solicitation Complaint Form](#)

[#BizSchemeSOS](#)



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Business Entities

The Secretary of State's Office administers corporate filings for corporations, nonprofit corporations, limited liability companies, limited partnerships, and limited liability partnerships.

Click to find out more: [S.C. Code of Laws, Title 33- Corporations, Partnerships, and Associations.](#)

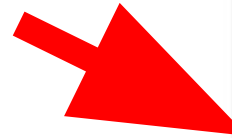
Statutes

Entity Type	Relevant Statutes
-------------	-------------------

Business Entities Online



[File & Search Online Today](#)





Log In

Welcome

Welcome to the South Carolina Secretary of State's Corporation Search, Filing, and Document Retrieval System.

This system allows you to search organizations on file with the Secretary of State that are doing business in the state of South Carolina and purchase copies of corporate documents and certificates associated with each. This application also allows organizations to file corporate documents online.

New Business

If you have never filed documents for your business with the SC Secretary of State, please start here to first verify that your business name is available and then file the appropriate documents.

 Start a New Business Filing

Existing Business

If you would like to view public information about SC businesses or file a document for your existing business, begin by searching for the existing entity.

 Search Existing Entities

Document Request

To request certified copies of corporate filings, a Certificate of Existence (Certificate of Good Standing) or a Certificate of Authority for an out-of-state entity, begin by searching for the entity.

 Request Documents

Business Entities Online

File, Search, and Retrieve Documents Electronically



Log In

Business Name Search

To File a New Business

Enter the **full business name** you wish to use and click "Search." If the name is available, click the "Add New Entity" button to select the type of business you want to create. [The name I wish to use is unavailable – what are my options?](#)

Results displayed will show entities that contain your search criteria.

Search by Business Name



Business name contains...

Search



Add New Entity

Business Name Search

To File a New Business

Enter the **full business name** you wish to use and click "Search." If the name is available, click the "Add New Entity" button to select the type of business you want to create. [The name I wish to use is unavailable – what are my options?](#)

Results displayed will show entities that contain your search criteria.

Search by Business Name

Begins With ▾

testRetson

Search

This name is available

+ Add New Entity

New Business

If you have never filed documents for your business with the SC Secretary of State, please start here to first verify that your business name is available and then file the appropriate documents.

 [Start a New Business Filing](#)

Existing Business

If you would like to view public information about SC businesses or file a document for your existing business, begin by searching for the existing entity.

 [Search Existing Entities](#)

Document Request

To request certified copies of corporate filings, a Certificate of Existence (Certificate of Good Standing) or a Certificate of Authority for an out-of-state entity, begin by searching for the entity.

 [Request Documents](#)

Agent Search

If you would like to view public information about the agents of SC businesses, begin by searching for an existing agent.

 [Search Existing Agents](#)

Paper Forms

To preview forms in PDF format, choose a category and download forms.

 [Downloadable Forms](#)

If you want to see what you will need to provide in the online application

Select “Paper Forms” -- Downloadable

Downloadable Forms Categories

Select “Starting A Business In South Carolina

Scroll down to “Non Profit - Domestic”

Click on “Articles of Incorporation”

Gives you PDF format

Click on “501(c)(3) Attachment”

Gives you PDF form to attach to application

Filing in Georgia



- <https://sos.ga.gov/>
- Initial application fee = \$35.00



Georgia
Secretary of State
Brad Raffensperger


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Charities ▾


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Securities ▾


Licensing ▾


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The Office of Georgia Secretary of State Brad Raffensperger

Proudly working for the people of Georgia to secure elections and promote strong business policies.

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Georgia Charities Division

The Charities division enforces the laws regulating charitable organizations, paid solicitors, and solicitor agents.



[Charities Division](#)

Charities information for the State of Georgia

[Charities How-To Guide](#)

How to start, register, renew, amend, reinstate, or withdraw a charity in Georgia

[About the Division](#)

Learn about the Charities Division

[Contact Us](#)

Contact the Charities Division

[File a Complaint](#)

File a Charities related complaint

[FAQ](#)

Frequently asked questions about Charities

[Verify Permit](#)

Verify a Charitable Org

[Subscribe To Updates](#)

Subscribe to update notifications from the Charities Division

MORE RESOURCES

[Better Business Bureau Wise Giving Alliance](#)

[GuideStar](#)

[Charity Navigator](#)

[Charity Watch](#)

[IRS-Charities and Non-Profits](#)

[Search for Tax-Exempt Orgs](#)



How-To Guide: Charities

Start, register, renew, expired/reinstate, withdraw or amend your charitable organization.

[Home](#) > [The Charities Division of the Georgia Secretary of State's Office](#) > How-To Guide: Charities

Instructions and Information About Your Charitable Organization

[How to Apply](#)

[Fees](#)

[Start A Charity](#)

[Charitable Organization Registration](#)



How to Apply

- Complete your specific application, get it signed and notarized, and pay the required fee.
- See specific instructions for each application type.
- Submit all the required documentation and fees.
- Applications should be submitted online.



Contact

ADDRESS

2 Martin Luther King Jr. Drive SE
Suite 317, West Tower
Atlanta, Georgia 30334

PHONE

What is the need to be filled?

Create a non-profit?
Y/N

What does the state require?

Seeking tax exempt status

Maintaining your status

Next Step: Become “Tax-Exempt”

- Now you have a corporation, *i.e.*, an “Entity”
- It is not yet “tax-exempt” nor can it seek donations
- IRS requires your Articles of Incorporation
- Organized for charitable, religious, educational and scientific purposes
- If NPO is dissolved, how to handle Distribution of Assets
- NOTE: if file w/i 27 months of formation. IRS using formation date; if not, they use application date.
- Issuance of Determination Letter



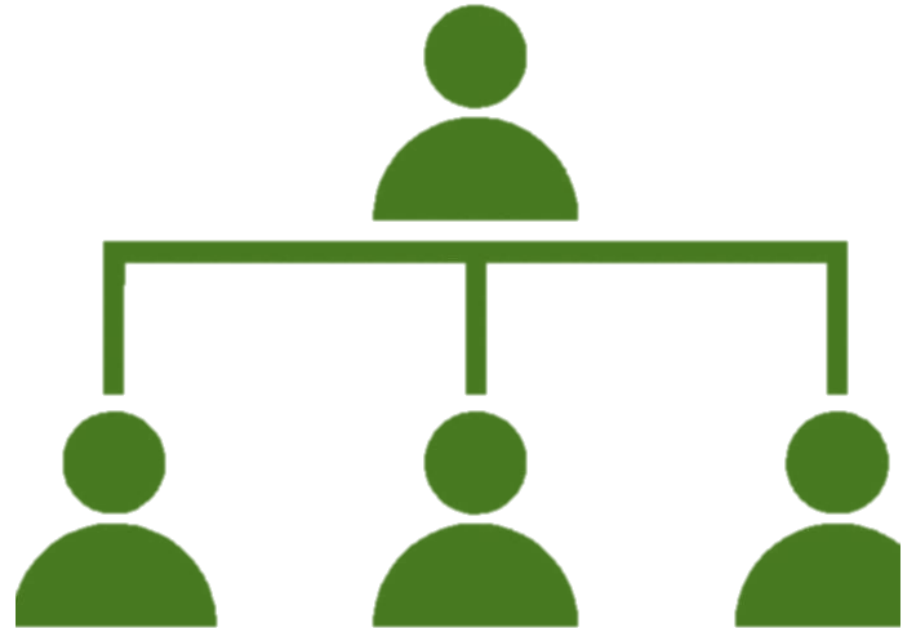
IRS Next

- Acceptance of the Articles of Incorporation
- Application for an EIN (Employer Identification Number) a.k.a Taxpayer ID Number [required when file with IRS but done earlier after your State Filing]
- EIN done online at no cost



IRS Continued...

- Determine Organization Structure
- Write bylaws
- Board of Directors (at least 3 persons required)
- Length of Terms
- Meetings
- Reports
- Structure
- Conflict of Interest Policy



IRS Continued...

- Apply for Tax Exempt Status - Form 1023 or 1023EZ
- Determine Budget Parameters (Size of budget is one key factor in determining which form and application fee)

Annual Budget Less Than
\$50,000 & Assets Less
Than \$250,000:

- Form 1023EZ
- \$275 fee

Otherwise:

- Form 1023
- \$600 fee

IRS Form 1023 and 1023EZ

- Go to IRS web site; Watch EZ Video, review/print instructions
- Form 1023 is main application BUT Form 1023EZ is a truncated version for those that qualify
- Fill out:
 - Names and addresses of Board of Directors
 - Compensation
 - Contracts or Consulting Agreements with BOD
 - List of Assets
 - Annual Budget next three years [estimated]

Form **1023-EZ**
(June 2014)
Department of the Treasury
Internal Revenue Service

Streamlined Application for Exemption Under Section 501(c)(3) of the Internal Revenue Code

▶ Do not enter social security numbers on this form as it may result in a denial of exemption.
▶ Information about Form 1023-EZ and its separate instructions is available at www.irs.gov/efile.

Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet for exemption using Form 1023-EZ, and have read and understand the requirements.

Part I Identification of Applicant

1a Full Name of Organization		c City	
b Address (number, street, and room/suite). If a P.O. box, see instructions.			
2 Employer Identification Number	3 Month Tax Year Ends (MM)	4 Person to Contact	
5 Contact Telephone Number		6 Fax Number ()	
List the names, titles, and mailing addresses of your officers, directors, and/or trustees. Last Name:			

IRS Form 1023 & EZ (Continued...)

- Budget must include expected income and expenses.
- Additional Questions:
 - Past, present and future activities
 - Planned fundraising activities
 - Successor organization designated
- Answers must include specific details



IRS Form 1023 (Continued...)

- Create an account at www.Pay.Gov
- Upload completed Form 1023 or EZ
- Expect IRS response in 3 - 6 weeks
- Approval result is 501(c)(3) status for the new non-profit corporation





Helping people understand and meet their tax responsibilities

How can we help you?



Get your refund status



Get an extension



Explore free filing options



Where's my amended return



Get an identity protection PIN



Get your tax record



Make a payment



Apply for an Employer ID Number (EIN)



Find forms & instructions



[Home](#) / [Filing](#)

Filing

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Federal tax filing for individuals, businesses, international filers, nonprofits and government entities.

Individuals

Businesses and self-employed

Charities and nonprofits

International taxpayers

Governmental liaisons

Federal, state and local governments

Indian tribal governments

Tax exempt bonds

Taxpayer identification numbers (TIN)

Personal taxes

- [How to file: Step by step](#)
- [Amended return](#)
- [Tax rates and brackets](#)
- [Extension of time to file](#)
- [Due dates](#)
- [Mail a tax return](#)

View tax records, make payments and more in your [Individual online account](#)

Businesses and self-employed

- [Estimated taxes](#)
- [Employment taxes](#)
- [E-file information returns](#)
- [Employer identification number \(EIN\)](#)
- [All business tax information](#)

View tax records, make payments and more in your [Business tax account](#)

International filers

- [Individuals](#)
- [Businesses](#)
- [Foreign Account Tax Compliance Act \(FATCA\)](#)

Charities and nonprofits

- [Annual Form 990 filing](#)
- [Apply for tax-exempt status](#)
- [Reinstate tax-exempt status](#)

Government entities

- [Federal, state and local governments](#)
- [Indian tribal governments](#)

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Individuals

Businesses and self-employed

Charities and nonprofits

[Exempt organization types](#)[Lifecycle of an exempt organization](#)[Annual filing and forms](#)[Charitable contributions](#)[Search for charities](#)[Education sessions](#)

International taxpayers

Governmental liaisons

Federal, state and local governments

Indian tribal governments

Tax exempt bonds

Taxpayer identification numbers (TIN)

Clean Energy Tax Credit benefits available

Government and tax-exempt entities can now benefit from clean energy tax credits with new options enabled by the Inflation Reduction Act of 2022. Find out about [elective pay and transferability of clean energy tax credits](#).

[Publication 5884, Inflation Reduction Act \(IRA\) and CHIPS Act of 2022 \(CHIPS\) Pre-Filing Registration Tool - User Guide and Instructions](#) [PDF](#)

Tax Exempt Organization Search (TEOS)

Use the TEOS tool to find information on an organization's status and filings

[Search organizations](#)

Annual filing and forms

990-series forms, requirements and tips to help you complete your annual reporting and filing

[Find filing forms](#)

Employer identification number (EIN)

Get an EIN to apply for tax-exempt status and file returns. Be sure you are a legally formed organization before applying for an EIN

[Apply](#)

Tax exemption

[Apply for tax-exempt status](#)

How to apply for IRS recognition of tax-exempt status

[Lifecycle of an EO](#)

Information about five stages in an exempt organization's lifecycle

[Reinstate tax-exempt status](#)

What to do if your tax-exempt status is revoked

Charitable contributions

Applying for tax exempt status

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Individuals

Businesses and self-employed

Charities and nonprofits

Exempt organization types

Lifecycle of an exempt organization

Before applying for tax-exempt status

Applying for tax exempt status

How to stay exempt

Revocation of exemption

Audits

Once you have followed the steps on the [Before Applying for Tax-Exempt Status](#) page, you will need to determine what type of tax-exempt status you want.

Note: As of January 31, 2020, Form 1023 applications for recognition of exemption must be submitted electronically online at [Pay.gov](#). As of January 5, 2021, Form 1024-A applications for recognition of exemption must also be submitted electronically online at Pay.gov. As of January 3, 2022, Form 1024 applications for recognition of exemption must be submitted electronically online at Pay.gov as well. A grace period will extend until April 30, 2022, where paper versions of Form 1024 will continue to be accepted. For more information, please refer to the [Form 1024 product page](#).

[Charitable, religious and educational organizations \(501\(c\)\(3\)\)](#)

- [Form 1023-EZ](#)
- [Instructions for Form 1023-EZ](#) [PDF](#)
- [Form 1023](#)
- [Instructions for Form 1023](#) [PDF](#)

After you apply

- [IRS processing of exemption applications](#)
- [Exempt organizations Form 1023-EZ approvals](#)
- [Tax law compliance before exempt status is recognized](#)
- [Where's my application for tax-exempt status?](#)
- [Changes to the EO determinations process: Rejecting incomplete applications](#)

Quick links

- [A-Z Index](#)
- [Educational resources and guidance](#)

What is the need to be filled?

Create a non-profit?
Y/N

What does the state require?

Seeking tax exempt status

Maintaining your status

Maintaining Your Status

- Register with state charities **BEFORE** you fundraise.
- Act like a charity and follow the purpose in your registration
- Directors act on behalf of the charity and not for self
- Follow your bylaws (change them if appropriate)
- Take and keep minutes of decisions made by Board of Directors
- Hold at least one annual meeting (approve budget & elect officers)
- Get Directors & Officers Insurance (D&O)

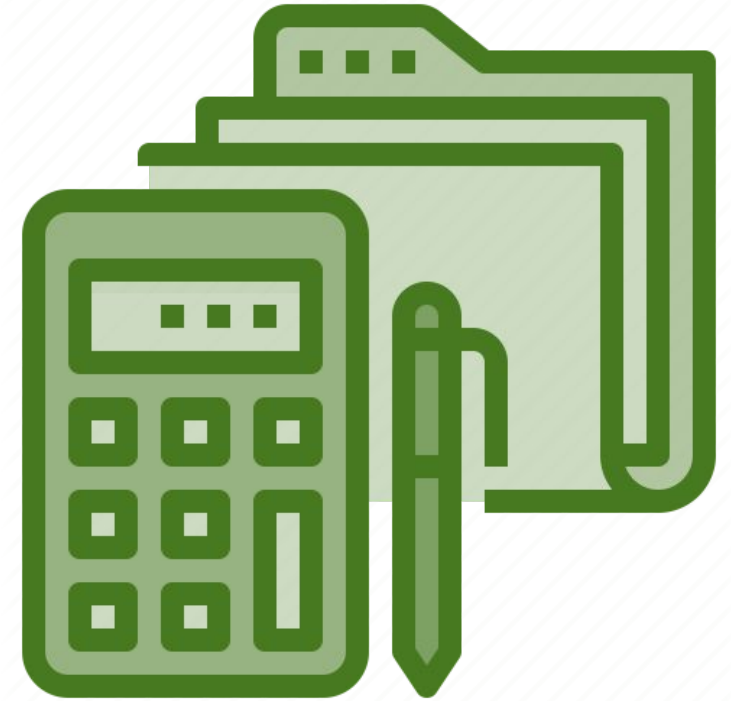
Filing Taxes

- Must file appropriate 990 return annually -- even if no income is generated.
- Failure to file 990 return for three consecutive years will terminate tax-exempt status and require re-creation of the corporation, including re-payment of the fee to the IRS.
- Failure to file is also reflected in SOS database

Form 990 (Rev. January 2020) Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 2019 Open to Public Inspection
A For the 2019 calendar year, or tax year beginning	, 2019, and ending	, 20
B Check if applicable:	C Name of organization	D Employer identification number

Maintaining Your Status Continued...

- File Annual Reports with the State as Required
- Issue 1099's to contractors and W-2's to employees
- Keep good financial records
 - Issue receipts for each donation (and track them)
 - Track Income and Expenses (by category)
- Avoid Private Benefit & Conflicts of Interest



Maintaining Your Status Continued...

- South Carolina Annual Reporting
 - With few exceptions, charities need to file State's Annual Financial Report
 - Registration is done on-line
 - Initial registration is done upon IRS determination
 - Annual renewal is due 4.5 months after end of Fiscal Year
 - Initial registration and annual renewal is \$50

The screenshot shows the website for the South Carolina Secretary of State, Mark Hammond. The header includes the state seal, the text 'South Carolina Secretary of State Mark Hammond', and a search bar. A navigation menu contains links for 'About Us', 'Online Filings', 'Services and Filings', 'Searches', 'Business Resources', 'State Partners', and 'Consumer Information'. The main content area is titled 'Before You File Online' and features a section for 'Important Information Regarding Your Online Filing'. This section contains text about filing requirements for charities, payment methods, and assistance resources. To the right of this text is a box titled 'Charities, PFRs, and Raffles' with a 'File Online Today' button and a green arrow pointing left towards the text.

Secretary of State
Mark Hammond

Search SC Secretary of State

About Us Online Filings Services and Filings Searches Business Resources State Partners Consumer Information

Before You File Online

Important Information Regarding Your Online Filing

All filings required for charitable organizations, nonprofit raffles, professional fundraising solicitors and counsels, and commercial co-venturers can be filed online.

Payment may be made using credit/debit cards bearing the Visa, MasterCard, Discover and American Express logos.

If you need assistance with the online filing process, please visit our [Video Tutorials](#) page.

All filings are submitted into a queue for review. Our office will reach out to the contact person on record by email if we need additional information or corrections.

- Registrations awaiting review will show a "Pending" status on their dashboard.
- Once a registration is accepted, a confirmation letter will be sent by email to the organization's contact person.

Charities, PFRs, and Raffles

File Online Today

Maintaining Your Status Continued...

- Georgia Annual Reporting
 - Annual Fee is \$35
 - Option to file for up to three years

The screenshot displays the Georgia Corporations Division website. At the top left is the state seal and the text "GEORGIA CORPORATIONS DIVISION". At the top right is the text "GEORGIA SECRETARY OF STATE BRAD RAFFENSPERGER". The main content area features two large buttons: "ONE CLICK ANNUAL REGISTRATION WITH NO CHANGES (NO LOGIN REQUIRED)" and "ANNUAL REGISTRATION WITH CHANGES (LOGIN REQUIRED)". Below these are four service buttons: "Business Search", "Online Services", "Certificate of Existence", and "Print Annual Registration Form". The bottom section contains four columns: "Useful Links" with a list of links and a "View All Useful Links" button; "Online Payment" with logos for VISA, MasterCard, American Express, and Discover; "Download Mobile App" with icons for iOS and Android; and "Contact Us" with a telephone icon and a "Click Here" button.

Summary

- Non-profit corporation creation takes significant effort to create and time for IRS to respond
- Pre-plan all info needed to complete IRS Form 1023
- Annual tax returns mandatory
- Creation of a for-profit organization may include many of the attributes desired without the cost and time delays of a non-profit creation



Any Questions?

SCORE  | Greater Aiken

<https://greateraiken.score.org/>