

**HOW TO BE RECOGNIZED BY YOUR SECRETARY OF STATE
AND THE INTERNAL REVENUE SERVICE
AS A NOT-FOR-PROFIT CHARITABLE ORGANIZATION
TAX EXEMPT UNDER SECTION 501(c)(3) OF
THE INTERNAL REVENUE CODE**

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1. Since it is very important that chapter leaders be protected from a lawsuit, it is recommended that chapter leaders canvas local attorneys dealing with tax laws to seek one who will assist in this process as a community service with no fee. The following paragraphs are provided to describe what is required when incorporating.
2. Suggest print this page to have on hand before proceeding.
3. EIN. Apply to the Internal Revenue Service for a Employer Identification Number (EIN) (There is NO fee)
 - a. An officer of the chapter must do the application process..
 - b. Online: Go to <http://www.irs.gov>. In Search box, enter “Form SS-4” and click GO. On page that appears, cursor to “Employer ID Numbers (EIN) – How To Apply” and again, click. On next page that appears cursor to “APPLY BY EIN ONLINE” and again click. On next page that appears cursor down to “Apply ONLINE NOW” and again click to make application. For Georgia and New York, you may be able to apply for both your IRS EIN as well as make application to your Secretary of State at the same time (in Search box type “State and Federal Online Business Registration,” then click GO).
 - c. By telephone: Within U.S. (including Alaska/Hawaii) 1-800-829-4933
Outside U.S. 215-516-6999
4. TAX EXEMPTION. To determine whether or not your chapter must file an Application for Recognition of Exemption and for information on how to file Articles of Incorporation with your Secretary of State, review IRS Publication 557, particularly pages 16 through 20, at <http://www.irs.gov/pub/irs-pdf/p557.pdf>. Note page 18, “Organizations Not Required to File Form 1023” paragraph beginning “+ Any organization (other than a private foundation) normally not having annual gross receipts of not more than \$5000.” Also, on page 24, note under “Other Section 501(c)(3) Organizations” the subparagraph “Advancement of education and science” describing this as a qualification as a charitable organization.

5. ARTICLES OF INCORPORATION. To obtain necessary forms, fees, and to determine specifics in filing Articles of Incorporation with your Secretary of State, call the offices of your Secretary of State found in your telephone directory.

- a. The Articles of Incorporation of Wichita, Kansas Chapter, Us TOO Intl., Inc., can be reviewed on this website at Index words "Articles of Incorporation." These articles are likely similar to the requirements of most Secretary's of State.

6. Upon completion of the foregoing, you should file your Articles of Incorporation with your County Register of Deeds. If your chapter leases or owns real property, you may want to check with your County Tax Appraiser in order to determine if you are required to file for tax exemption. Usually, if your meeting space is provided you as a community service at no cost, you would not be required to file for county tax exemption.

7. BYLAWS. The assistance of an attorney is particularly important in developing Bylaws appropriate for your chapter.