

# Initial Filings for Georgia Nonprofit Organizations

## 1. To Incorporate in Georgia

a. Submit 2 sets of Articles of Incorporation (original plus a copy), and Transmittal Form 227 to:

Office of the Secretary of State  
Corporations Division  
315 West Tower  
#2 Martin Luther King, Jr. Drive  
Atlanta, GA 30334-1530

Information: (404) 656-2817  
Fax: (404) 657-2248  
Web Site: [www.sos.state.ga.us](http://www.sos.state.ga.us)  
Filing Fee: \$35

b. No later than the next business day after filing the Articles of Incorporation, the organization must submit a "notice of intent to incorporate" along with a \$40 publication fee to the newspaper which is the official "legal organ" of the county in which the organization will be located. For a list legal organs refer to the following web site: [www.sos.state.ga.us/elections](http://www.sos.state.ga.us/elections)

c. Within 90 days of incorporation, the organization must file an initial "annual" registration form with the Secretary of State, along with a \$30 fee. The Secretary of State recommends that this form be filed on-line at: [www.georgiacorporations.org](http://www.georgiacorporations.org)

## 2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-019

Information: (800) 829-1040  
Forms: (800) 829-3676  
Web Site: [www.irs.gov/charities](http://www.irs.gov/charities)  
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

## 3. To Obtain Georgia Income Tax Exemption

Submit Form 3605 (Application for Recognition of Exemption) along with the Articles of Incorporation, Bylaws, a statement of activities, and a copy of IRS 501(c)(3) determination letter to:

Georgia Income Tax Division

Tax Exempt Organizations  
PO Box 49432  
Atlanta, GA 30359

Information: (404) 417-2402  
Web Site: [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)  
Filing Fee: \$0

#### **4. To Obtain Georgia Sales and Use Tax Exemption**

There are no general exemptions from sales and use taxes. Some specific exemptions exist for nursing homes, hospitals, in-patient hospices and mental hospitals. All specific exemptions are listed in the Code of Georgia, which can be found at the following web site: [www.legis.state.ga.us](http://www.legis.state.ga.us)

For additional information contact:

Georgia Department of Revenue  
PO Box 38428  
Atlanta, GA 30334

Information: (404) 417-4490  
Web Site: [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

#### **5. To Register with the Secretary of State**

If planning to solicit funds in Georgia, submit Form C100 along with IRS Form 990 and a financial statement (both dated within 1 year of filing) to:

Office of the Secretary of State  
Division of Securities & Business Regulation  
2 Martin Luther King, Jr. Drive, S.E.  
Suite 802, West Tower  
Atlanta, GA 30334

Information: (404) 656-3920  
Web Site: [www.sos.georgia.gov/securities](http://www.sos.georgia.gov/securities)  
Filing Fee: \$25

Note: If revenues over \$0: Provide financial statement with Form C100.  
If revenues over \$500,000: Provide review audit with Form C100.  
If revenues over \$1,000,000: Provide complete audit with Form C100.

Educational institutions, religious organizations, organizations with total gross revenues of less than \$25,000 in successive calendar years, and a limited number of other organizations may be exempt from this filing. For a complete list of qualified exemptions, refer to the web site listed above.

The Unified Registration Statement (URS) form may be filed in place of this application. This can be found at the following website: [www.multistatefiling.org](http://www.multistatefiling.org)

