

How to Start a Non-Profit 501 (c)3
Drug, DUI & Mental Health Court Conference
Westin Buckhead
Atlanta, Georgia

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(You are always welcome to call me regarding the topic!)

Topic Primer

So, you think you want to start a non-profit 501 (c)3....First things first; you may want to call your therapist and made an appointment, letting he or her know that you'll be needing some stress relief and maybe even a mental evaluation....All kidding aside, it's not that hard.

I. Getting Started

- a) The SS-4 Application for Employer Identification Number

Comments: Fairly easy to file. "Name, Rank, and Serial" number type information required. The form can be completed and filed as paper copy or submitted as an e-file copy.

- b) Assignment of your Employer Identification Number

Comments: An example is attached for your review. This example is from the Cherokee County DUI-Drug Court.

Beginning the State Process

- a) File Notice of Intent to Incorporate with Legal Organ in your Community

Comments: An example is attached for your review. This example is from the Cherokee County DUI-Drug Court. Once completed, have the paper forward you a copy of the notice that was run in your local paper.

b) Draft Your **By-Laws**.

Your By-Laws **should** include the following:

- 1) Location of Offices
- 2) Annual Meeting of Officers
- 3) Officers
 - Duties and Powers
 - Annual and Regular Meetings
 - Special Meetings
 - Absent Chairman
 - Quorum and Adjournments
 - Manner of Acting
 - Vacancies
 - Resignation of Member
 - Removal of Member
 - Salary
 - Entering Contracts
 - Committees
- 4) Officers (Con't)
 - Number Qualifications, Election, and Term of Office
 - Resignation
 - Removal
 - Vacancies
 - Duties of Officers
 - Sureties and Bonds
- 5) Fiscal Year
- 6) Corporate Seal
- 7) Amendments

c) **Articles of Incorporation**

Your Articles of Incorporation **should** include the following:

- 1) Name
- 2) Status as Nonprofit Corporation
- 3) Members
- 4) Registered Office and Registered Agent
- 5) Incorporator
- 6) Principal Office
- 7) Charitable Purposes
- 8) Tax Exempt Nonprofit Corporation and Supporting Organization
- 9) Private Foundation Restrictions
- 10) Board of Directors
- 11) Initial Board of Directors
- 12) Dissolution of Corporation
- 13) Limitation of Director Liability
- 14) Indemnification

- 15) Definitions
- 16) Amendments

Comments: An example is attached for your review. This example is from the Cherokee County DUI-Drug Court. Attached is also a copy of the foundation's description of its **"Programs"** and a copy of its **"Mission Statement"**.

II. Transmittal of Information Form to State of Georgia

Comments: An example is attached for your review. This example is from the Cherokee County DUI-Drug Court. Don't forget an **original** and one **copy** of the **Articles of Incorporation** plus \$100.00.

Your 1st Goal: A "Certificate of Incorporation"
Copy attached.

III. I.R.S. Form 1023

- a) Don't forget the **"Checklist"**.

Comments: Please see attached copy; again from the Cherokee County DUI-Drug Court. Included in this filing is a copy of the **"Conflict of Interest Policy"** and attached **Exhibits A through G**.

VERY, VERY IMPORTANT: Ladies and Gentlemen, please allow me to state the obvious. You are dealing with the **I.R.S.**; who can be described as a bunch of **paper pushing bureaucrats**. **Do not make them reinvent the wheel**. Put your Form 1023 in **ORDER** and file accordingly.

b) Your 2nd Goal: Determination Letter; copy attached along with signature page.

- c) Copy of Resolution
- d) Copy of Declaration
- e) Copy of Blank Form 1023
- f) Copy of Form 1023 Instructions

IV. Resources:

A great site for foundations and the like.

http://foundationcenter.org/getstarted/faqs/section_4a.html

Also see www.irs.gov for forms and instruction.

If you hire an attorney, make sure that the attorney **practices** in this area (and not just as a **hobby**).