

---

## **Nonprofit Law Resource Library**

### **State-By-State Initial Compliance – District of Columbia**

---

#### **Initial Filings for District of Columbia Nonprofit Organizations**

##### **1. To Incorporate in the District of Columbia**

Submit two original signed sets of Articles of Incorporation to:

Department of Consumer and Regulatory Affairs  
941 North Capitol Street, N.E.  
Washington, D.C. 20002

Information: (202) 442-4432  
Web Site: [www.brc.dc.gov](http://www.brc.dc.gov)  
Filing Fee: \$70

Notes: Certified copies are \$35 per document.

For a District of Columbia nonprofit planning guide please refer to the following website: <http://brc.dc.gov/nonprofit/nonprofit.asp>

##### **2. To Obtain District of Columbia Tax Exemptions**

a. Submit form FR-500 to:

Office of Tax and Revenue  
941 North Capitol Street, N.E.  
Washington, D.C. 20002

Information: (202) 727-4829  
Web Site: [cfo.dc.gov](http://cfo.dc.gov)  
Filing Fee: \$0

Notes: This application can be filled out on-line at:

[www.taxpayerservicecenter.com/FR500\\_Instructions.jsp](http://www.taxpayerservicecenter.com/FR500_Instructions.jsp)

Nonprofit organizations subject to tax on unrelated business income are required to file a Form D-20, Corporation Franchise Tax return.

- b. While filing for 501(c)(3) tax-exempt status, submit Form 164 along with Articles of Incorporation and IRS determination letter (if available) to:

Office of Tax & Revenue  
PO Box 556  
Washington, D.C. 20044-0556

Information: (202) 442-6586  
Fax: (202) 442-6882  
Web Site: <http://cfo.dc.gov>  
Filing Fee: \$0

### **3. To Register to Conduct Charitable Solicitations**

Submit a Basic Business License Application to:

Bank of America  
Attention: DC Government Wholesale  
Lockbox #91360 , Mail Code MD4-301-18-04  
18th Floor, 225 North Calvert Street  
Baltimore, MD 21202

Information: (202) 442-4311 (Dept. of Consumer & Regulatory Affairs)  
Web Site: [www.dkra.dc.gov](http://www.dkra.dc.gov)  
Filing Fee: \$253

### **4. 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 41012-0192

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)