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## **Nonprofit Law Resource Library**

### **State-By-State Initial Compliance – Delaware**

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#### **Initial Filings for Delaware Nonprofit Organizations**

##### **1. To Incorporate in Delaware**

###### a. Submit Articles of Incorporation to:

Department of State  
Division of Corporations  
PO Box 898  
Dover, DE 19903

Information: (302) 739-3073 x2  
Fax: (302) 739-3812  
Web Site: <http://corp.delaware.gov>  
Filing Fee: \$89 (plus \$9 for each additional page)

Note: Certified copies may be obtained for \$30 each, same day service for an additional \$100, and 24-hour service for an additional \$50.

##### **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 41012-0192

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)

### **3. To Obtain Delaware Corporate Income Tax Exemption**

Organizations granted exemption by the IRS as a nonprofit organization under Section 501(c) are automatically exempt from Corporate Income Taxes and need not apply for exemption. A complete listing of qualified nonprofit organizations exempt from Corporate Income Taxes can be found in [Section 1902\(b\)](#) of Title 30 of the Delaware Code.