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## **Nonprofit Law Resource Library**

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

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#### **Initial Filings for Iowa Nonprofit Organizations**

##### **1. To Incorporate in Iowa**

Submit Articles of Incorporation to:

Secretary of State  
Business Services  
First Floor, Lucas Building  
321 E. 12 th Street  
Des Moines, IA 50319

Information: (515) 281-5204  
Fax: (515) 242-5953  
Web Site: [www.sos.state.ia.us/business/nonprofits](http://www.sos.state.ia.us/business/nonprofits)  
Filing Fee: \$20

##### **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 Iowa Income Tax Exemption**

Federally exempt 501(c)(3) organizations are automatically exempt from Iowa corporate income taxes and need not apply for exemption.

#### **4. To Obtain Iowa Sales Tax Exemption**

In general, Iowa nonprofit organizations are not exempt from sales taxes. Sales tax exemption is granted only to specific types of nonprofit organizations. For example, sales of items to any private nonprofit educational institution used for educational purposes are exempt. For more information refer to the following publication issued by the Iowa Department of Revenue:

[www.state.ia.us/tax/educate/78595.html](http://www.state.ia.us/tax/educate/78595.html)