
Nonprofit Law Resource Library

State-By-State Initial Compliance – Idaho

Initial Filings for Idaho Nonprofit Organizations

1. To Incorporate in Idaho

Submit Articles of Incorporation to:

Office of the Secretary of State
700 West Jefferson
Boise, ID 83720-0080

Information: (208) 334-2301
Web Site: www.sos.idaho.gov
Filing Fee: \$30

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
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Obtain Idaho Income Tax Exemption

Nonprofit organizations that are granted tax-exempt status by the IRS are automatically exempt from Idaho income taxes.

4. To Obtain Idaho Sales Tax Exemption

In general, nonprofit organizations are not exempt from sales tax on purchases made or goods sold in Idaho. Certain entities do qualify for exemption. To determine if your organization qualifies for exemption, refer to the Tax Commission's publication, "[An Educational Guide to Sales Tax in the State of Idaho](#)". Contact the Tax Commission at the address below for more information.

Idaho State Tax Commission
PO Box 36
Boise, ID 83722-0410
Information: (208) 364-7389
Web Site: tax.idaho.gov/

5. To Register with the Idaho Attorney General

Idaho does not require charities to register before engaging in fundraising activities, nor does it require reporting on these activities to the Idaho Attorney General. Contact the Attorney General's office with any questions.

Office of the Attorney General
700 W. Jefferson Street
PO Box 83720
Boise, ID 83720

Information: (208) 334-2400
Fax: (208) 334-2530
Web Site: <http://www2.state.id.us/ag>