
Nonprofit Law Resource Library

State-By-State Initial Compliance – Indiana

Initial Filings for Indiana Nonprofit Organizations

1. To Incorporate in Indiana

Submit 2 sets of Articles of Incorporation (original plus a copy) to:

Secretary of State
Corporations Division
302 W. Washington Street, Rm. E018
Indianapolis, IN 46204

Information: (317) 232-6576
Fax: (317) 233-3387
Web Site: www.in.gov/sos
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. Obtain Indiana Income Tax Exemption

The Corporate Income Tax in Indiana was repealed in January, 2003.

4. To Obtain Indiana Sales Tax Exemption

To obtain sales tax exemption the organization must submit Form NP-20A along with a copy of the IRS determination letter, Articles of Incorporation, and bylaws to:

Indiana Department of Revenue
Nonprofit Section, Room N203
100 North Senate Avenue
Indianapolis, IN 46204-2253

Information: (317) 232-2188
Web Site: www.in.gov/dor

Note: Once sales tax exemption has been granted by the DOR, the organization must supply each vendor with a sales tax exemption certificate, Form ST-105.

5. To Obtain Illinois Income Tax Exemption

501(c) tax-exempt organizations are automatically exempt from Illinois income taxes and need not apply for exemption.

6. To Obtain Illinois Sales and Use Tax Exemption

Submit a letter of request for exemption along with a copy of the Articles of Incorporation, Bylaws, IRS 501(c)(3) determination letter to:

State of Illinois
Department of Revenue
Sales Tax Division
101 West Jefferson
Springfield, IL 62708

Information: (800) 732-8866
Web Site: www.revenue.state.il.us
Filing Fee: \$0

7. Register with the Illinois Attorney General

Submit Form CO-1 (Charitable Organization Registration Statement) along with the Articles of Incorporation, Bylaws, IRS Form 990 for the previous 3 years (if no federal forms were filed, then file Form AG990-IL for the previous 3 years, or if in existence for less than 1 year, file Form CO-2), lists of all officers and directors, and copies of all contracts with professional fundraisers to:

Office of the Attorney General
Charitable Trusts Bureau
100 West Randolph Street
3rd Floor
Chicago, IL 60601-3175

Information: (312) 814-2595
Web Site: www.ag.state.il.us
Filing Fee: \$15

Notes: Religious organizations should also file Form CO-3 at the time of registration to request exemption from future annual reports.

The Unified Registration Statement (URS) form may be filed in place of this application. This can be found at the following website: www.multistatefiling.org.