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## **Nonprofit Law Resource Library**

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

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#### **Initial Filings for Kentucky Nonprofit Organizations**

##### **1. To Incorporate in Kentucky**

- a. Submit Articles of Incorporation and two copies to:

Secretary of State  
PO Box 718  
Frankfort, KY 40602-0718

Information: (502) 564-2848  
Web Site: [sos.ky.gov/business](http://sos.ky.gov/business)  
Filing Fee: \$8

- b. File one file-stamped copy with the county clerk of the county in which the organization's registered office is located.

##### **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 Register with the Kentucky Department of Revenue**

Submit [Form 10A100-I](#) to:

Kentucky Department of Revenue  
PO Box 299, Station 20  
Frankfort, KY 40602-0718

Information: (502) 564-3306  
Fax: (502) 227-0772  
Web Site: [revenue.ky.gov/business](http://revenue.ky.gov/business)  
Filing Fee: \$0

### **4. To Obtain Kentucky Corporate Income Tax Exemption**

Federally tax-exempt charities are also exempt from Kentucky Corporate Income Taxes. For more information contact the Kentucky Department of Revenue at:

Kentucky Department of Revenue  
200 Fair Oaks Lane  
Frankfort, KY 40602

Information: (502) 564-4581  
Web Site: [revenue.ky.gov/](http://revenue.ky.gov/)

### **5. To Obtain Kentucky Sales Tax Exemption**

501(c)(3) organizations may obtain exemption from sales taxes on purchases of tangible personal property or services to be used within the exempt functions of the organization by submitting [Form 51A125](#) along with a copy of the IRS Determination Letter and Articles of Incorporation to:

Sales and Use Tax Section  
Revenue Cabinet  
PO Box 1274  
Frankfort, KY 40602-1274

Information: (502) 564-3306  
Web Site: [revenue.ky.gov/business](http://revenue.ky.gov/business)  
Filing Fee: \$0

## **6. To Register with the Kentucky Attorney General**

Before soliciting in Kentucky, nonprofit organizations must submit a copy of their IRS Form 990 to the Attorney General. If the organization is newly formed and has not yet filed a Form 990, then it must file a notice of intent to solicit with the Attorney General's office. Contact the Attorney General's office with any questions.

Office of the Attorney General  
The Capitol, Suite 118  
700 Capitol Ave.  
Frankfort, KY 40601-3449

Information: (502) 696-5300  
Fax: (502) 564-2894 Web Site: [ag.ky.gov/](http://ag.ky.gov/)