
Nonprofit Law Resource Library

State-By-State Initial Compliance – Massachusetts

Initial Filings for Massachusetts Nonprofit Organizations

1. To Incorporate in Massachusetts

Submit Articles of Organization to:

Secretary of State
Corporations Division
Commonwealth of Massachusetts
One Ashburton Place, 17th Floor
Boston, MA 02108

Information: (617) 727-2850
Forms: (617) 727-9440
Web Site: www.sec.state.ma.us/cor/coridx.htm
Filing Fee: \$35

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 Massachusetts Income Tax and Sales Tax Exemptions

Submit Massachusetts Department of Revenue Form TA-1 and 501(c)(3) Determination Letter from the IRS to:

Nonprofit Unit
Department of Revenue
Data Integration Bureau
P.O. Box 7022
Boston, MA 02204

Info. & Forms: (617) 887-6960
Web Site: www.dor.state.ma.us
Filing Fee: \$0

4. To Register with the Massachusetts Attorney General

Submit Articles of Organization, Bylaws, IRS Determination Letter and a list of the current officers/directors to:

Division of Public Charities
Office of the Attorney General
Commonwealth of Massachusetts
One Ashburton Place, Room 1413
Boston, MA 02108

Info. & Forms: (617) 727-2200
Web Site: www.ago.state.ma.us
Filing Fee: \$50

Notes: All charities, as defined by the Massachusetts Attorney General (read their [definition](#)), are required to register.

Depending upon how long the organization has been in existence, it may be required to file Form PC with its initial registration. Please refer to the Attorney General's website for more information on [initial registration](#).