
Nonprofit Law Resource Library

State-By-State Initial Compliance – Michigan

Initial Filings for Michigan Nonprofit Organizations

1. To Incorporate in Michigan

Submit Articles of Incorporation to:

State Department of Labor and Economic Growth
Bureau of Commercial Services
Corporation Division
7150 Harris Drive
PO Box 30054
Lansing, MI 48909

Information: (517) 373-1820
Fax: (517) 373-2129
Web Site: www.michigan.gov/dleg
Filing Fee: \$20

Note: All incorporators must sign the Articles of Incorporation.

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 Michigan Single Business Tax Exemption

501(c)(3) organizations are automatically exempt from the Michigan Single Business Tax and need not file an SBT return. For more information contact:

Michigan Department of Treasury
Michigan Revenue Services
PO Box 30059
Lansing, MI 48909

Information: (517) 636-4700
Fax: (517) 636-4488
Web Site: www.michigan.gov/treasury

4. To Obtain Michigan Sales and Use Tax Exemptions

501(c)(3) organizations are automatically exempt from sales tax on purchases. To claim this exemption with each vendor, submit a Certificate of Exemption (form 3372), with a copy of the IRS 501(c)(3) determination letter. For more information contact:

Michigan Department of Treasury
Michigan Revenue Services
PO Box 30059
Lansing, MI 48909

Information: (517) 636-4700
Fax: (517) 636-4488
Web Site: www.michigan.gov/treasury

5. To Register with the Michigan Attorney General

- a. If an organization solicits or receives contributions in Michigan that exceed \$8,000, or if it compensates anyone for fund raising services, it must register with the Attorney General's office and obtain a charitable solicitation license from the Attorney General. To do so organizations must first submit the Initial Charitable Solicitation Questionnaire with Articles of Incorporation, Bylaws, IRS 501(c)(3) determination letter, and the most recent Form 990 (or other form of financial accounting if the organization has not filed a Form 990) to:

Department of Attorney General
Charitable Trust Section
PO Box 30214
Lansing, MI 48909

Phone: (517) 373-1152
Web Site: www.michigan.gov/ag
Filing Fee: \$0

- b. If the Attorney General determines that a charitable solicitation license is required based upon the initial questionnaire, then the organization will need to submit an Application for License to Solicit Donations along with IRS Form 990 (even if organization is not required to file one with the IRS), a complete list of the board of directors with names and addresses, and potentially a review audit or full audit as detailed in the application to:

Department of Attorney General
Charitable Trust Section
PO Box 30214
Lansing, MI 48909

Phone: (517) 373-1152
Web Site: www.michigan.gov/ag
Filing Fee: \$0