
Nonprofit Law Resource Library

State-By-State Initial Compliance – Missouri

Initial Filings for Missouri Nonprofit Organizations

1. To Incorporate in Missouri

Submit [Articles of Incorporation](#) to:

Secretary of State
Corporation Division
PO Box 778
Jefferson City, MO 65102

Information: (573) 751-4153
Web Site: www.sos.mo.gov/
Filing Fee: \$25

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 Missouri Corporate Income and Franchise Tax Exemptions

Nonprofit organizations that file IRS Form 990, 990EZ or 990PF are exempt from filing a Missouri corporation income tax return. They are also exempt from filing corporation franchise tax.

4. To Obtain Missouri Sales Tax Exemption

Submit [Form 1746](#) along with a copy of the organization's IRS Determination Letter, Certificate of Incorporation, Bylaws, and a complete financial history for the years in existence up to 3 years (or an estimated budget for 1 year if newly formed) to:

Missouri Department of Revenue
Taxation Bureau
PO Box 358
Jefferson City, MO 65105-0358

Information: (573) 751-2836
Fax: (573) 522-1722
Web Site: dor.mo.gov/

5. To Register with the Missouri Attorney General

Before soliciting funds in Missouri submit the [Initial Registration Statement](#) to:

Missouri Attorney General's Office
Attention: Rhonda Johnson
PO Box 899
Jefferson City, MO 65102

Information: (573) 751-1197
Web Site: ago.mo.gov/
Filing Fee: \$15

Note: Organizations that have been granted their tax-exempt status by the IRS do not need to complete this filing. Instead, they should submit a copy of the IRS Determination Letter with a note of explanation that the organization wishes to commence soliciting in Missouri. There is no fee required.