
Nonprofit Law Resource Library

State-By-State Initial Compliance – Mississippi

Initial Filings for Mississippi Nonprofit Organizations

1. To Incorporate in Mississippi

Submit Articles of Incorporation to:

Submit Articles of Incorporation to:
Mississippi Secretary of State
PO Box 136
Jackson, MS 39205-0136

Information: (601) 359-1333
Web Site: secure.sos.state.ms.us/
Filing Fee: \$50

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 Register with the State Tax Commission

Submit the Registration Application to:

District Service Office
Information: (601) 923-7000
Web Site: www.mstc.state.ms.us/
Filing Fee: \$0

Notes: Refer to the application instructions for the mailing address which is dependant upon the location of your organization within (or without) Mississippi.

Nonprofit organizations may qualify for exemption from Corporate and Franchise taxes by attaching a copy of their IRS determination letter to their application.

4. To Obtain Mississippi Sales Tax Exemption

In general, nonprofit organizations are not exempt from sales tax in Mississippi, however some exemptions do apply. For further information, refer to the Tax Commission's [Frequently Asked Questions About Sales and Use Taxes](#).

5. To Register with the Mississippi Secretary of State

- a. Prior to soliciting funds in Mississippi, submit the Unified Registration Statement and financial report form ([Form FS](#)) with a copy of the Articles of Incorporation, Bylaws, most recently filed Form 990, the organization's IRS Determination Letter, and any contracts with professional fund raisers to:

Mississippi Secretary of State
Charities Registration
Jackson, MS 39205-0136

Information: 888-236-6167
Forms: (800) 829-3676
Web Site: www.sos.state.ms.us/default.asp
Filing Fee: \$50

Notes: If contributions < \$100,000, include financial statement with form.
If contributions > \$100,000 or if the organization employs a professional fundraiser, include an audited financial statement with form.

Organizations receiving less than \$4,000 in contributions during any 12 month period ending June 30 are exempt from filing. Certain other nonprofit organizations are exempt from this filing (such as certain educational institutions, nationally accredited institutions, certain fraternal organizations, etc.) For a comprehensive listing of exemptions, as well as more comprehensive information on charitable contribution regulation in Mississippi, refer to the Secretary of State's publication, [Regulation of Charitable Solicitations](#), or the [Registration Checklist](#)

- b. Organizations claiming exemption from registration must submit the [Notice of Exemption Form](#) (Form CE) to the address posted above.