
Nonprofit Law Resource Library

State-By-State Initial Compliance – Montana

Initial Filings for Montana Nonprofit Organizations

1. To Incorporate in Montana

Submit [Articles of Incorporation](#) to:

Secretary of State
PO Box 202802
Helena, MT 59620-2802

Information: (406) 444-3665
Fax: (406) 444-3976
Web Site: sos.mt.gov/
Filing Fee: \$20 (\$40 for expedited – 24hr – processing)

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 Montana Corporation License Tax Exemptions

To obtain exemption, charitable organizations exempt from federal income taxes should submit copies of the organization's Articles of Incorporation, Bylaws, the latest financial statements and a certified copy of the IRS Determination Letter to:

Department of Revenue
PO Box 8021
Helena, MT 59604

Information: (406) 444-6900
Fax: (406) 444-0629
Web Site: mt.gov/revenue/

4. To Obtain Montana Sales Tax Exemption

Montana does not have a state sales tax.

5. To Register with the Montana Attorney General

Montana does not require charities to register for fundraising purposes. For more information, contact the Montana Attorney General at:

Office of the Attorney General
Montana Department of Justice
P.O. Box 201401
Helena, MT 59620-1401

Information: (406) 444-2026
Web Site: doj.mt.gov/consumer/nonprofit/default.asp