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## **Nonprofit Law Resource Library**

### **State-By-State Initial Compliance – New York**

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#### **Initial Filings for New York Nonprofit Organizations**

##### **1. To Incorporate in New York**

Submit Certificate of Incorporation (Form DOS-1511) to:

Department of State  
Division of Corporations  
41 State Street  
Albany, NY 12231

Information: (518) 473-2492  
State Records: (518) 474-4770  
Web Site: [www.dos.state.ny.us/corp/corpwww.html](http://www.dos.state.ny.us/corp/corpwww.html)  
Filing Fee: \$75

Notes: Form DOS-1510 should be used in place of Form DOS-1511 if the organization does not intend to file for tax-exempt status.

For expedited processing, the following additional fees may be submitted:  
\$150 - processing within 2 hours  
\$ 75 - same day processing  
\$ 25 - processing within 24 hours

##### **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](http://www.irs.gov/charities)  
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

### **3. To Obtain New York Income Tax Exemption**

Submit the New York State Department of Taxation and Finance Form CT-247, with the corporation's Articles of Incorporation, Bylaws and the 501(c)(3) Determination Letter from the IRS to:

NYS Tax Department  
Corporation Tax  
Building 9, Room 350  
W.A. Harriman Campus  
Albany, NY 12227

Business Tax Info.: (800) 972-1233  
General Tax Info: (800) 225-5829  
Forms: (800) 462-8100  
Web Site: [www.tax.state.ny.us/](http://www.tax.state.ny.us/)  
Filing Fee: \$0

### **4. To Obtain New York Sales Tax Exemption**

Submit the New York State and Local Sales and Use Tax Application (Form ST-119.2) and the 501(c)(3) Determination Letter from the IRS to:

Exempt Organizations  
NYS Tax Department  
W.A. Harriman Campus  
Albany, NY 12227-0125

Business Tax Info.: (800) 972-1233  
General Tax Info: (800) 225-5829  
Forms: (800) 462-8100  
Web Site: [www.tax.state.ny.us/](http://www.tax.state.ny.us/)  
Filing Fee: \$0

## **5. To Register with the New York Attorney General**

Prior to solicitations of contributions or within 6 months after any property held or income received is required to be used for charitable purposes (whichever comes first), submit EPTL Form Char 410 (Charities Registration Statement), the corporation's Certificate of Incorporation and all amendments, the 501(c)(3) Determination Letter from the IRS, and financial reports for each of the prior 6 years during which the organization was in existence (if any) to:

State of New York  
Department of Law  
Charities Bureau - Registration Section  
120 Broadway  
New York, NY 10271

Forms & Info.: (212) 416-8401

Exec. Ofc.: (212) 416-8000

Web Site: [www.oag.state.ny.us/charities/charities.html](http://www.oag.state.ny.us/charities/charities.html)

Filing Fee: \$0, unless registering to solicit contributions, then \$25