

Checklist for Starting a Nonprofit in Maryland

NOTE: See Community Law Center's *How to Start a Nonprofit Organization in Maryland* for more information on each listed item.

Phase I: Organize

- Assess and evaluate the idea and the need for a new nonprofit organization
- Elect an initial board of directors and officers
- Define the membership (if any)
- Develop a mission statement
- Create a budget and fundraising plan
- Draft and adopt bylaws
- Draft and adopt conflict of interest policy

Phase 2: Incorporation

- File articles of incorporation with the State Department of Assessments and Taxation (SDAT)
- Obtain an Employer Identification Number (EIN)
- Conduct the organizational meeting
- File annual Personal Property Return (MD Form 1) with SDAT
- File annual 990-N with IRS

Phase 3: Federal Tax Exemption

- Submit the Form 1023 Application for Tax Exemption or online Form 1023-EZ to the IRS
- Obtain IRS Determination Letter
- File annual 990 with IRS

Phase 4: Additional Filings

- Register to solicit for charitable donations by filing Charitable Solicitation Form (COR-92) or Exempt Organization Fund-Raising Notice with MD Secretary of State
- Apply for sales tax exemption by filing the Combined Registration Application with the MD Comptroller
- Apply for real property tax exemption (if applicable) with local assessment office



This form is for informational purposes only and shall not be construed as legal advice. Legal advice must be tailored to the specific circumstances of each case and laws are constantly changing. Organizations should seek the assistance of competent legal counsel for specific legal advice.

To request legal assistance for a nonprofit in Maryland, contact Ingrid Hitchens (410.366.0922 x113 or ingridh@communitylaw.org) or download an Application for Legal Services at <http://communitylaw.org/apply-for-services/>.