

## *Forming a New Nonprofit Checklist\**

### Planning process:

- Develop/refine mission statement
- Decide whether the organization will have members
- Develop a board of directors
- Determine decision-making style

### Initial steps:

- Conduct a name search – [SOS](#), [DOR](#), web search, [USPTO](#)
- File [name reservation](#) with WA Secretary of State (SOS)
- Develop a business plan
- Create a three-year budget (decide on fiscal year)

### Legal steps:

- Draft [Articles of Incorporation](#) (AOI)
- Draft [Bylaws](#)
- File AOI with the SOS
- Hold first organizational board meeting:
  - Adopt Bylaws
  - Adopt board policies (e.g., [conflict of interest](#))
  - Elect Officers
  - Elect additional board members
  - Select a bank
  - Approve any legal documents
  - Ratify organizers'/incorporators' actions
- Apply for federal [Employee Identification Number](#) online
- Check on requirements for the [WA Master Business License](#) and any local licenses
- Open bank account
- [Register](#) with the SOS Charities Division if [soliciting funds](#) from public and not exempt (there is an [optional registration](#) if exempt)
- [Register](#) with the SOS [if Charitable Trust Act applies](#) (assets of at least \$250,000)
- Prepare application for 501(c)(3) status ([1023](#) or [1023EZ](#))
- File application for 501(c)(3) with the IRS

**\* This checklist is a guide for new nonprofits. The steps may vary depending on the organization's size, budget, needs, and whether the organization has a fiscal sponsor or employees.** This checklist is not legal advice and organizations should consider speaking with a lawyer. We recommend that this checklist be used with our [Nonprofit Handbook](#), and later with our [Nonprofit Legal Checklist](#).