Life Cycle of a Public Charity

Starting Out

- Organizing Documents
  - Required Provisions
  - Sample Organizing Documents
  - Governance and related topics

- Bylaws

Employer Identification Number

- Application Form
- Apply for an EIN Online

Charitable Solicitation

- Initial State Registration
- Periodic State Reporting
- State Charity Offices
- Help from the IRS

Applying to IRS

Required Filings

Ongoing Compliance

Significant Events

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Life Cycle of a Public Charity – page 4

Starting Out

Applying to IRS

Required Filings

Ongoing Compliance

Jeopardizing Exemption

Inurement/Private Benefit

Intermediate Sanctions

Lobbying/Political Activity

Not Filing Required Annual Return or Notice

Employment Taxes

Requirement to Pay

Exceptions and Exclusions

Worker Classification

Employment Tax Forms

Employment Tax Publications

Substantiation and Disclosure

Charitable Contributions

Written Acknowledgements

Quid Pro Quo Contributions

Charity Auctions

Noncash Contributions

Donor (Form 8283)

Charity (Form 8282)

Publication 561, Determining the Value of Donated Property

Public Disclosure Requirements

Retirement Plan Compliance

Help From the IRS

Customer Account Services

Compliance Guide (Publication 4221-PC)

Tax-Exempt Status for Your Organization (Publication 557)

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Charitable Contributions Substantiation and Disclosure Requirements (Publication 1771)