

	Step	Agency	Fee
1	Check name availability	California Secretary of State http://www.sos.ca.gov/business-programs/business-entities/name-availability/#checking	No fee
2	Reserve corporate name	California Secretary of State https://www.sos.ca.gov/business-programs/business-entities/name-reservations/ OR in-person at any office of the Secretary of State, including satellite offices	\$10 mail-in (Additional \$10 for in-person filing)
3	Develop Articles of Incorporation	California Secretary of State http://bpd.cdn.sos.ca.gov/corp/pdf/articles/arts-pb.pdf	
4	File Articles of Incorporation	California Secretary of State https://bpd.cdn.sos.ca.gov/corp/pdf/articles/arts-pb.pdf	\$30 online or mail-in Additional \$15 for in-person filing
5	Apply for FEIN (Federal Employer Identification Number)	IRS https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online	No fee
6	Develop bylaws	The bylaws lay out the operating rules for your nonprofit. Issues to address include: purposes, number of directors (variable recommended), terms of office, meeting schedule, fiscal year, etc.	
7	File Statement of Information Form SI100	California Secretary of State http://www.sos.ca.gov/business-programs/business-entities/statements/	\$20
8	File Application for State Exemption FTB Form 3500 Or FTB Form 3500A	California Franchise Tax Board (FTB) https://www.ftb.ca.gov/forms/misc/3500.pdf https://www.ftb.ca.gov/forms/misc/3500a.pdf	No fee
9	File Application for IRS exemption from corporate income tax IRS Form 1023 Or IRS Form 1023EZ	IRS https://www.irs.gov/pub/irs-pdf/f1023.pdf https://www.irs.gov/pub/irs-pdf/f1023ez.pdf	\$600 \$275
10	Register with California Registry of Charitable Trusts	California Attorney General https://oag.ca.gov/charities/initial-reg	\$25