



Steps for Incorporating as an Independent Affiliate – The Legal Matters

There are two key legal steps an Affiliate must take before it can operate as an official not-for-profit association:

1. File articles of incorporation within the state where the Affiliate will be based.
2. Obtain Internal Revenue Service recognition as a tax-exempt organization.*
 - Apply for an [Employer Identification Number](#) (EIN) *Also know as the federal tax ID number.*
 - An university affiliate may be required to use their institutions federal tax ID number, please consult with your academic advisor or appropriate institution contact for guidance.
 - Submit required documentation to the IRS. This will include completing and filing Form 1023-series application. For more information, go to: <https://www.irs.gov/charities-and-nonprofits>.
 - Copy of Articles of Incorporation
 - Description of the purpose and activities of the Affiliate (including expected sources of revenue and nature of expenses)
 - Written authorization from the Affiliate President and all the group's pertinent information, such as:
 - Affiliate name
 - Affiliate mailing address, including zip code
 - Employer Identification Number of the Affiliate

* It is recommended that the Affiliate consider hiring legal counsel and a local accountant to assist in these matters.

Prior to taking either of these steps, you will need to have your By-Laws completed, your first officers elected, and your first year's budget prepared. *Please see Affiliate Handbook & Resource Guide for additional information.*

IMPORTANT NOTE:

Each Affiliate shall be solely responsible for its debts and liabilities, and for fulfilling all requirements imposed by governmental authorities, including report and return requirements. Affiliates shall not be responsible for the debts or liabilities of NBASLH, or for fulfilling requirements of NBASLH imposed by governmental authorities.

By-Laws

Each Affiliate shall adopt its own government instruments and published By-Laws, and shall establish its own governing body. *Please see Affiliate Handbook & Resource Guide for additional information.*

Need for Legal Advice

The simplest way to accomplish incorporation and IRS recognition is to work with an attorney, preferably one who has trade association or professional society clients and understands the processes involved.

Filing for Incorporation

This process will vary from state to state, but generally the agency you will be dealing with is the Secretary of State's Office. Any branch of this office should be able to provide you with the information and forms for filing as a not-for-profit corporation. [Click here](#) for links to state websites to find out what is required in your state.

If you do not use an attorney, take advantage of your state employees charged with assisting in such matters. Filing fees in most states are under \$100.00.

NBASLH Office Team

The NBASLH Office Team can be a resource to answer your initial questions as you get this process started. NBASLH will not complete or submit the legal documents discussed in this guide.