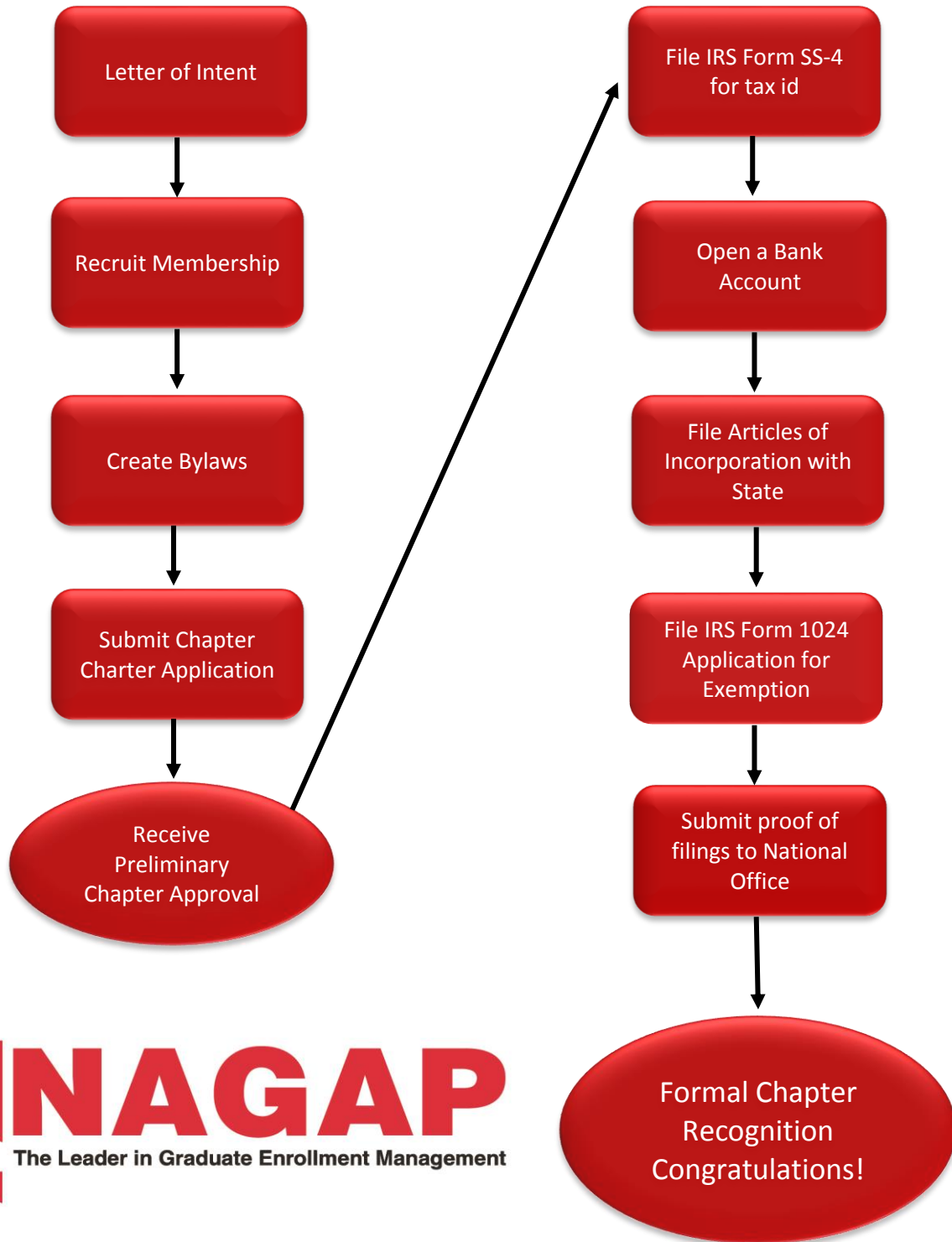


# Starting a New Chapter



# Annual Obligations



---

## Definitions

- **Letter of Intent** is a simple letter sent to the National Office indicating the group's intent to start a chapter. The letter should list the proposed name, contact person and active members.
- **Bylaws** are rules that govern the internal management of an organization. They should address the following issues: the Chapter's purpose or mission, membership categories, Board of Directors, fiscal management, amendments and dissolution.
- **Chapter Charter Application** must be submitted to the National Office along with a list of Chapter Officers, Chapter Members, Bylaws, and minutes from one meeting.
- **IRS Form SS-4** is an Application for Employer Identification Number. The Chapter must file for the identification number even though it most likely will never have employees. Applications can be completed online on the IRS website or a form can be printed and mailed to the IRS.
- **File Articles of Incorporation with State** - Each State requires nonprofits to register to do business in the state. Contact the Secretary of State's office. Most states now have standardized forms on their website to make filing Articles of Incorporation easier.
- **IRS Form 1024** is the Application for Recognition of Exemption Under Section 501 (a). Complete pages 1-5 & page 9 of the application. A copy of the bylaws & articles of incorporation, form 8718 and a \$400 filing fee will need to accompany the filing.
- **Annual report in the State of Incorporation** must be filed every subsequent year after the Articles of Incorporation have been approved by the state. Most states now have the option of filing the annual report online. Current officers listings and mailing addresses should be updated on this form.
- **File an IRS form 990EZ or 990N** with the IRS by November 15 each year. The Chapter will need to file a paper 990EZ the first year. If gross receipts are less than \$50,000 in subsequent years, the Chapter can file a 990N (e-postcard) online.

Sample forms can be obtained by contacting the NAGAP Executive Office.