**Sources are from the below website, please clink it and check out more details online.**

**http://www.dmlp.org/legal-guide/georgia/forming-nonprofit-corporation-georgia**

**Forming a Nonprofit Corporation in Georgia**

Here are the steps to form a nonprofit corporation in Georgia. You should read this page in conjunction with the [general section on forming a nonprofit corporation](http://www.dmlp.org/legal-guide/forming-nonprofit-corporation), which has additional steps listed that are applicable to all states. Additionally, you should familiarize yourself with:

* [Title 14, Chapter 3 of the Georgia Annotated Code](http://www.lexis-nexis.com/hottopics/gacode/) (abbreviated as "Ga. Code Ann."); note that the link is to the entire Georgia Code, so click through to Title 14, Chapter 3, and browse through articles to locate the specific provisions
* Georgia Secretary of State's [Corporations Division](http://www.sos.georgia.gov/corporations/)

**1. Choose a business name and check for availability**

* Your nonprofit's name may not be the same as, or deceptively similar to, other corporate names on file with the Secretary of State (limited exceptions apply).
* The name must contain either "corporation," "incorporated," "limited," "company," or their abbreviations.
* See [Ga. Code Ann. § 14-3-401](http://www.lexis-nexis.com/hottopics/gacode/) for more details.
* Reserve your nonprofit corporation's name through the online [Name Reservation](https://corp.sos.state.ga.us/business/namereservation/default.aspx?XID=67be3368-4bd3-4693-9f79-9a7d51b990ee) system.

**2. Recruit and/or appoint directors**

* You must have at least one director, age eighteen or older, for your nonprofit corporation.
* Directors do not have to reside within Georgia, nor do they have to be of a certain age.
* See [Georgia Code Ann. §§ 14-3-801 et seq.](http://www.lexis-nexis.com/hottopics/gacode/) for more details.

**3. Incorporate your Nonprofit Organization**

You should read the [general section on forming a nonprofit corporation](http://www.dmlp.org/legal-guide/forming-nonprofit-corporation) in tandem with the steps outlined here.

***a. Prepare and file articles of incorporation with the Secretary of State***

* [Articles of Incorporation for Nonprofit Corporations](http://www.dmlp.org/legal-guide/articles-incorporation-nonprofits) explains what to include in your articles in order to qualify for 501(c)(3) tax-exempt status.
* You must file articles of incorporation with the [Secretary of State](http://sos.georgia.gov/corporations).
* A sample articles of incorporation is included in the [Filing Procedures Guide](http://sos.georgia.gov/corporations/filing_procedures_corp_2001.pdf).
* The filing fee is $100.
* When filing your articles of incorporation, you must also submit a [Transmittal Information Form](http://www.sos.state.ga.us/acrobat/Corporations/form227.pdf). This form certifies that you are filing articles of incorporation and will fulfill the publishing requirement explained in the next step.
* Note that you must file an [Annual Report](http://www.georgiacorporations.org/) with the [Secretary of State](http://sos.georgia.gov/corporations) one year after your date of creation.
* See [Ga. Code Ann. § 14-3-1622](http://www.lexis-nexis.com/hottopics/gacode/) for more details.

***b. Publish a notice of intent to incorporate***

* Under Georgia law, you must publish a notice of intent to incorporate in a [local newspaper](http://www.sos.state.ga.us/elections/legalorgans.htm).
* Send $40 to the newspaper within a day of filing your articles of incorporation.
* For more information on what the publication should look like, refer to the Secretary of State's [Filing Procedures Guide](http://sos.georgia.gov/corporations/filing_procedures_corp_2001.pdf).

***c. Create the bylaws***

* There are no set criteria for the content of bylaws, but they typically set forth internal rules and procedures.
* Refer to [Bylaws for Nonprofit Corporations](http://www.dmlp.org/legal-guide/bylaws-nonprofit-corporations) for general information; for specific information see [Ga. Code Ann. § 14-3-206](http://www.lexis-nexis.com/hottopics/gacode/default.asp).
* You are not required to file bylaws with the Secretary of State, but you must keep a copy at the nonprofit corporation's principal place of business.

***d. Hold an organizational meeting***

* See [Forming a Nonprofit Corporation](http://www.dmlp.org/legal-guide/forming-nonprofit-corporation) for details.

***e. Create a Records Book***

* You will need a [records book](http://www.dmlp.org/legal-guide/corporate-records-nonprofit-corporations) to store important documents concerning your nonprofit corporation.
* See [Ga. Code Ann. § 14-3-1601](http://www.lexis-nexis.com/hottopics/gacode/default.asp) for specific information about record-keeping requirements under Georgia law.

**4. Get your Employer Identification Number**

Whenever you hire an employee in Georgia, you must inform both the IRS and the state of Georgia.

***a. Federal***

* Request an Employer Identification Number ("EIN") from the IRS. This can be done via an [online application](http://www.irs.gov/businesses/small/article/0%2C%2Cid%3D102767%2C00.html).
* For more on the EIN, see [Forming a Nonprofit Corporation](http://www.dmlp.org/legal-guide/forming-nonprofit-corporation).
* The IRS details all of the necessary steps to complete, including verifying work eligibility and withholding allowances certificates, in [Hiring Employees](http://www.irs.gov/businesses/small/article/0%2C%2Cid%3D98164%2C00.html).

***b. State***

* Consult the [Georgia New Hire Reporting Program](http://www.ga-newhire.com/).

**5. Register with the state of Georgia**

***a. Georgia Secretary of State***

* If your nonprofit corporation will accept and/or solicit donations you must register with the the Secretary of State [Charitable Organizations](http://sos.georgia.gov/securities/charitable_organization.htm) department.

***b. Office of Secretary of State***

* Register for taxes using the [Georgia Department of Revenue website](http://www.etax.dor.ga.gov/ctr/formsreg.shtml). Click [here](http://www.etax.dor.ga.gov/ctr/tax_regis_inst.pdf) for detailed instructions on the different taxes and the registration process.

**6. Apply for tax exemptions**

All business entities are taxed in a variety of different ways. Once you've incorporated as a nonprofit corporation, you can start applying for tax exemptions.

***a. Federal***

* The IRS lists a [series of questions](http://www.irs.gov/charities/article/0%2C%2Cid%3D96210%2C00.html) to help you determine whether your organization is eligible for federal tax exemption.
* See [Applying for 501(c)(3) Tax Exemption](http://www.dmlp.org/legal-guide/application-501c3-tax-exemption) for more information on how to apply for tax-exempt status under section 501(c)(3) of the tax code.

***b. State***

* After you have received your tax exempt determination letter from the IRS, apply for state income tax exemption using [Form 3605](http://www.etax.dor.ga.gov/gaforms/3605.pdf).

***c. Local***

* See [Forming a Nonprofit Corporation](http://www.dmlp.org/legal-guide/forming-nonprofit-corporation) for details.