How to form a NGO in the state of Massachusetts

Step 1- Choose a name for the NGO

-The name of the NGO must not be the same as, or deceptively similar to another Massachusetts non-profit.

-To check the availability of your chosen name, you can check here using the link below: http://corp.sec.state.ma.us/CorpWeb/NameReservation/SearchNameRes.aspx

- Your non-profit corporation name must include one of the following; "Limited," "Incorporated," "Corporation," or an equivalent abbreviation.

Step 2- Choosing your officers and directors

Your nonprofit corporation must have one or more directors. In addition, you are required to name your initial directors and your president, treasurer, and clerk in your articles of organization.

Step 3- File your articles of organization

-You must file your articles of organization with the Corporations Division of the Massachusetts Secretary of the Commonwealth

-The articles must include the following information:

- The nonprofits' name and street address
- Whether your corporation will have members
- The nonprofits' statement of purpose (as permitted by M.G.L. 180, Sec. 4)
- A statement that bylaws have been adopted and directors and officers (president, treasurer, and clerk) have been elected
- The names and addresses of your officers and directors
- The corporation's fiscal year, and
- The name and address of your registered agent.

There are further regulations, which need to be fulfilled if you wish to gain the 501(c)(3) status for tax exemption;

-Firstly, the statement of purpose must meet IRS requirements, and confirm that you will not get involved with any political lobby or legislative activity. Finally, it must include dissolution of assets provision dedicating your assets to another 501(c)(3) organization upon dissolution.

Step 4- Decide on the bylaws for the nonprofit

Your bylaws contain the rules and procedures your corporation will follow for holding meetings, electing officers and directors, and taking care of other corporate customs required in Massachusetts.

-They are an internal document and don't necessarily need to be filed with the Massachusetts Corporation division

Step 5- Hold your first board meeting

-Take minutes from your organizational meeting of the board.

-It is necessary to decide upon the following during this meeting;

- confirming the bylaws
- appointing officers
- setting an accounting period and tax year, and
- approving initial transactions of the corporation, such as the opening of a corporate bank account.

Step 6- Get a corporate records binder

- Ensure you have a corporate records binder for your nonprofit to hold important document such as articles of incorporation, bylaws, and minutes of meetings.

If you want tax exemption, look at this guidance for filling out the relevant IRS form 1023:

- For line by line instructions regarding how to fill out IRS form 1023 look at the following book: http://www.nolo.com/products/how-to-form-a-nonprofit-corporation-NNP.html
- For a more general guide read this article: http://www.ty-enterprise.com/uploads/9_Step_Guide_to_Completing_IRS_Tax_Exemption_Form_1023.pdf

Sources:

http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-not-for-profits/registering-a-public-charity/

www.rocketlawyer.com

www.nolo.com