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To start a nonprofit in Utah and get 501c3 status, follow these steps: Step 1: Name Your Utah NonprofitStep 2: Choose Your Registered AgentStep 3: Select Your Board Members & OfficersStep 4: Adopt Bylaws & Conflict of Interest PolicyStep 5: File the Articles of IncorporationStep 6: Get an EINStep 7: Apply for 501c3 Recommended: Start your nonprofit with Northwest for just \$29 + state fees Formation and FREE registered agent services for your first year Best privacy protection and customer service Utah is an excellent state to start a nonprofit. There are plenty of groups in Utah that can benefit from the unique offerings of nonprofit organizations, which focus on fulfilling a mission or offering public benefits instead of profit generation. The types of nonprofits in Utah vary based on what groups they serve, which is why you will find a wide variety of organizations in the state — including religious, educational, humanities, arts, social clubs, and more. There are more than 11,000 nonprofits in Utah. Altogether, these organizations employ over 120,000 individuals and earn more than \$20 billion in revenue. They have assets in excess of \$42 billion. Unsurprisingly, the majority of nonprofits in Utah are in its biggest population center, Salt Lake City. There are more than 5,000 nonprofits in Salt Lake City that employ more than 88,000 people. These organizations generate more than \$16 million in revenue each year. Ogden has the next largest number of nonprofits in Utah, with just over 1,800 in the city. These organizations employ over 11,000 people and generate more than \$650,000 in revenue annually. Provo is right behind Ogden, with a little more than 1,700 nonprofits calling it home. These nonprofits employ more than 9,000 people and generate more than \$780,000 per year. The biggest nonprofits in Utah based on revenue are: IHC Health Services SelectHealth Western Governors University VolkswagenStiftung When it comes to the most numerous types of nonprofits in the state, foundations lead the list at a little over 1,600. Educational institutions are right behind, with a little over 1,500. Next is arts, culture, and humanities, with just over 1,000 of these nonprofits in the state. To start a 501c3 tax-exempt nonprofit organization in Utah, you must first start a nonprofit in Utah according to the rules of the state and then apply for 501c3 status with the IRS. Learn more about 501c3 eligibility in our What Is a 501c3 guide. Want to form a nonprofit elsewhere? Check out our other How to Start a Nonprofit guides. Also, check out our best nonprofit formation services review. Deciding on the name of your nonprofit is the first step when starting your organization. You'll want to prioritize a name that is easy to search for by potential donors and members, but you should also make sure the name complies with the state's naming requirements. For more information, read our guide: How to Name a Nonprofit in Utah. Does the name meet state requirements? There is no requirement to include an organizational designation such as "Company," "Incorporated," or something similar in your nonprofit's name, though it can use such words if desired. The name must also not imply that it's formed for any reasons other than those stated in its Articles of Incorporation. For a complete list of naming rules, check out the state's official guidelines. Is the name available in Utah? Ensure you can use the name you want by conducting a name search on the Utah.gov website. Is the URL available? It's a good idea to verify that the name you want to use is available as a web domain even if you are not planning on creating a website immediately. In the future, there is a strong chance you will want to use the URL. With the above task completed, you can determine if you want to use a professional service to form your nonprofit with the state of Utah. Our favorite choice is: Northwest (\$29 + State Fees) All nonprofits are required to designate a registered agent in the state of Utah. What is a registered agent? This is the person or organization you designate to receive legal documents from the state pertaining to your nonprofit. Your Utah registered agent is the point of contact you pick to deal with official state communications. Who can be your registered agent? The person or organization you choose must be a resident of Utah or a registered agent service. It can also be someone in your organization you trust, or you can even nominate yourself. Have questions about choosing your registered agent? Read our guide on Utah nonprofit registered agents to learn more. The directors of an organization come together to form a board of directors. This board of directors is responsible for overseeing the operations of the nonprofit. The president, secretary, and other members of the nonprofit who have individual responsibilities and authorities are known as officers. Both Utah and the IRS require 501c3 nonprofits to have at least three directors to be eligible for 501c3 status. The majority of directors should not be related to each other. Utah does not have any specific officer requirements, meaning titles are left up to the nonprofit to determine in its bylaws. To learn more about electing a Utah nonprofit board of directors, read our full guide. Your nonprofit must have the following two documents before applying for 501c3 status: Bylaws Conflict of interest policy What are bylaws? Bylaws are the rules governing the operation of the organization. What is a conflict of interest policy? A conflict of interest policy is a list of rules that ensure the board of directors or officers make decisions based on the best interests of the organization, not individuals. NOTE: Both the bylaws and conflict of interest policy must be adopted by the organization during the first official meeting where directors and officers are officially appointed. Step 5: File the Utah Articles of Incorporation To register your nonprofit, you will need to file the Articles of Incorporation with the State of Utah. To ensure that your nonprofit is eligible to apply for 501c3, in the articles of incorporation you must explicitly state the following: 1. Purpose: In order to qualify for 501c3 status, the organization's purpose must explicitly be limited to one or more of the following: Charitable, Religious, Scientific, Educational, Literary, Fostering national/international amateur sports competition, Preventing cruelty to animals/children, testing for public safety 2. Dissolution: You must explicitly state what the assets of the organization will be used for, and what will happen to the assets if the organization is dissolved. To be eligible for 501c3 status, the assets of your organization must only ever be used for purposes approved under section 501(c)3. Section 5 of this sample IRS document provides an example of these provisions required for 501c3 eligibility. OPTION 1: File Online With the State of Utah File Online - OR - OPTION 2: File by Mail, by Fax, or In Person Download Form State Filing Cost: \$30 Mailing Address:Utah Division of Corporations & Commercial CodeP.O. Box 146705Salt Lake City Utah 84114-6705 Our unique, consultative approach will incorporate your nonprofit, secure 501(c)3 status and help you achieve long-term success. Proven. Complete. Guaranteed! Let's Get Started! A Formation Meeting The initial corporate meeting is the essential first step in forming a nonprofit organization. It is at this meeting that the initial board of directors is installed and officer titles determined. The minutes (notes) of this meeting should include a resolution that shows unanimous affirmation by the initial board to establish the organization and pursue both incorporation and federal tax exemption. The purpose of the organization should be articulated in writing, as well. B. Federal Employer Identification Number (FEIN) Obtaining an FEIN is an important early step. An FEIN, or Federal Employer Identification Number, is a numeric identifier for businesses. Much like a Social Security Number, it is a 9-digit number assigned by the Internal Revenue Service that becomes permanently associated with your organization. It is required of all organizations, both for-profit and nonprofit, and its acquisition should be among the first things accomplished by new startups. FORM NAME: Application for Employer Identification Number FORM NUMBER: SS-4 FILING FEE: \$0 FOUNDATION GROUP SERVICE: Yes (a component of SureStart™) C. Incorporation in Utah Incorporating a nonprofit involves the filing of a formation document, usually referred to as Articles of Incorporation, unless otherwise indicated below. In Utah, this document is filed with Utah Secretary of State's office. FORM NAME: Articles of Incorporation FILING FEE: \$59 FOR ADDITIONAL INFORMATION: FOUNDATION GROUP SERVICE: Yes (a component of SureStart™) NOTE: While the state of Utah provides a template (boilerplate) document for incorporation, be aware that the Utah template does not meet Internal Revenue Service requirements for obtaining 501(c)3 status. As part of our SureStart nonprofit formation service, all Articles of Incorporation prepared by Foundation Group are drafted to meet strict IRS requirements. D. Bylaws Bylaws are the rules used by the officers and directors to govern the organization. Utah does not require a copy of the bylaws to be filed with the state. Regardless of filing requirement, their creation is a part of the formation process and is required by state law. It is critical that the bylaws be drafted by someone with knowledge of both state and federal law governing the operation of a tax-exempt organization. NOTE: A copy of the bylaws is required by the IRS when seeking tax-exemption as a 501(c)3 organization, unless applicant is using Form 1023-EZ. FOUNDATION GROUP SERVICE: Yes (a component of SureStart™) E. FEDERAL TAX EXEMPTION (501(c)3 or other 501(c) Status) Once a nonprofit corporation has been formed, the next step is to seek tax-exemption from the Internal Revenue Service, more commonly referred to as getting 501(c)3 status. The IRS recognizes statuses from 501(c)(2) through 501(c)(27). The overwhelming majority of tax-exempt organizations are recognized as 501(c)(3) organizations for their charitable purposes. To obtain recognition as a 501(c)(3), tax-exempt entity, Form 1023 must be filed with the Internal Revenue Service. Form 1023 is a comprehensive look at an organization's structure and programs. Given the number of additional schedules, attachments, and exhibits that may be required in addition to the application itself, most Form 1023 filings range between 50-100 pages of information. In July of 2014, the IRS introduced Form 1023-EZ. This abbreviated version of the application for exemption is available only to qualified, small organizations. Form 1023-EZ is controversial in that most states oppose its use and the foremost nonprofit industry and advocacy groups fear it will negatively impact grant funding opportunities for small charities that use it. FORM NAME: Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code FORM NUMBER: 1023 (or 1023-EZ) FILING FEE: \$600 (\$275 for Form 1023-EZ) FOR ADDITIONAL INFORMATION: FOUNDATION GROUP SERVICE: Yes (a component of SureStart™) NOTE: For organizations seeking federal tax-exemption under another 501(c) section, Form 1024-A or Form 1024, Application for Recognition of Exemption Under Section 501(a), must be filed. Should the IRS grant tax-exempt status, the applicant will be issued a Letter of Determination to that effect. F. State Income Tax-Exemption (Corporate Income Tax) Most states recognize the federal Letter of Determination and do not require any additional state filings in order to be income tax exempt for state purposes. A handful of states, however, have their own recognition requirements. UTAH REQUIRES FILING: Yes FORM NAME: Utah Registration for Exemption from Corporate Franchise or Income Tax FORM NUMBER: Form TC-161 FILING FEE: N/A FOR ADDITIONAL INFORMATION: FOUNDATION GROUP SERVICE: Yes, in specific service packages NOTE: Corporate tax-exemption does NOT exempt you from Unrelated Business Income tax (UBIT). For additional information, see: G. Charitable Solicitations (Fundraising) Registration Most states require a nonprofit organization to register with its Department of Charitable Solicitations, typically administered by the Attorney General's office. Some states administer the effort through the Secretary of State, and others are a combination (bifurcated). A key point is that nonprofits may have a registration requirement beyond their state of incorporation if the organization solicits donations in those other states. In addition to initial registration, most states require charities to renew their registration on an annual basis. Failure to maintain compliance with fundraising registration may result in punitive fines and loss of ability to operate as a nonprofit. FORM NAME: During the 2024 legislative session, the Utah Legislature passed H.B. 43, Charitable Solicitations Act Amendments, Effective May 1, 2024, charitable organizations will no longer be required to submit an annual registration with the Utah Division of Consumer Protection. FORM NUMBER: N/A FILING FEE: N/A AUDIT REQUIREMENTS: There are not audit requirements. FOR ADDITIONAL INFORMATION: FOUNDATION GROUP SERVICE: Yes, both as a component of SureStart™ and a-la-carte H. Sales Tax Exemption Many nonprofits can benefit from being exempt from sales tax on purchases of services, goods, and materials. Some of the states that allow for sales tax exemption require that you have already received your 501(c)3 status from the IRS. Others do not. UTAH ALLOWS: Yes FORM NAME: Application for Sales Tax Exemption Number for Religious or Charitable Institutions FORM NUMBER: TC-160 FILING FEE: No fee FOR ADDITIONAL INFORMATION: FOUNDATION GROUP SERVICE: No I. County of Other Local Registrations There are 3,140 counties in the US. While many do not require business licenses or other filings by nonprofits, some do. We highly recommend that all organizations contact their County Clerk's office to inquire as to any necessary filings. Many local, city, and county agencies also require a business license registration. Please check with your local agencies to ensure you have met all requirements to operate. FOUNDATION GROUP SERVICE: No Ongoing Nonprofit Compliance Once a nonprofit organization has been created and has obtained tax-exemption and other necessary qualifications, these statuses must be maintained. Below is a list of the ongoing compliance filing requirements for a nonprofit, tax-exempt organization in Utah. A. Corporate Annual Report Your nonprofit corporation must file a corporate report annually with the state in order to remain in good standing. This report keeps the state updated concerning the organization's current officers, directors, and other relevant information. FORM NAME: Annual Report/Renewal Form (can also be done online) FORM NUMBER: N/A FILING FEE: \$10.00 DUE DATE: Anniversary date of the entity LATE FILING PENALTIES: \$1.00 FOR ADDITIONAL INFORMATION: FOUNDATION GROUP SERVICE: No B. Federal IRS Form 990 IRS Form 990 is an annual information return that must be filed by all 501(c) organizations. Utah REQUIRES FILING: Yes FORM NUMBER: 990 FILING FEE: \$0 FOUNDATION GROUP SERVICE: No D. Charitable Solicitations Renewal During the 2024 legislative session, the Utah Legislature passed H.B. 43, Charitable Solicitations Act Amendments, Effective May 1, 2024, charitable organizations will no longer be required to submit an annual registration with the Utah Division of Consumer Protection. FOR ADDITIONAL INFORMATION: FOUNDATION GROUP SERVICE: Yes, as a component of Assurance™, and a-la-carte E. Other Reporting Requirements The regulatory world we inhabit is in a constant state of change. It is imperative that all businesses stay aware and informed, including (and especially) nonprofit, tax-exempt organizations. Know what your state and the federal government require and stay current. It is a lot easier, and much less expensive, to do things correctly the first time. Important Notice: Form changes occur periodically to implement new requirements. Forms may be eliminated or revised, or new forms may be created. Before submitting forms for filing, please be sure that you have the most recent version of forms. Links can change frequently. If you have a problem with a link, copy and paste the link in your navigation bar. Employers - If the nonprofit organization has or is may have employees and/or speakers/guests/independent contractors, there should be additional registration and reporting requirements at the federal and state level. A common mistake for organizations is compensating people as independent contractors when the relationship requires paying them as employees. You can find information at both the federal and state level to clarify such relationships. Below you will find helpful IRS links. For state requirements, check with the Department of Revenue. This is the most commonly used name for that department; your state may identify it by a different name. At this department, you will find topical information about: state unemployment insurance (SUTA), state income tax (SIT), new hire reporting requirements, and workers compensation. Self-Employed/Independent Contractor-Self-Employed or Employee Ready to Start a Nonprofit? Our SureStart service can help you get it done! Complete the inquiry form below and one of our team members will reach out to you soon. A Domestic Non-Profit Corporation is a more complex business structure. As a chartered legal entity, a Domestic Non-Profit Corporation has certain rights, privileges, and liabilities beyond those of an individual. Doing business as a corporation may yield tax or financial benefits, but these can be offset by other considerations, such as increased licensing fees or decreased personal control. Also, organized for some purpose other than making a profit and usually afforded special tax treatment. Log in to businessregistration.utah.gov using your UtahID. If you do not have a UtahID, you will create one on the login page. Select "Formations" from the menu on the left and choose the entity type (Domestic, Foreign, DBA, etc.). Follow the instructions to complete your filing by providing required information such as business classification, name availability, registered agent, and principal information. Log in to businessregistration.utah.gov using your UtahID. If you do not have a UtahID, you will create one on the login page. Select "Renewals" from the menu on the left and select the appropriate option. Search for your entity by name OR number. Select the radio button next to the entity and then click "Select", then click "Next". Log in to businessregistration.utah.gov using your UtahID. If you do not have a UtahID, you will create one on the login page. From the dashboard, click "File On An Existing Business". Enter the name or entity number into the appropriate field and click "Search". Select the bubble next to the entity you are filing on and then click "Select Entity". At the bottom, select filing type from the drop-down list. From there, continue following online steps as directed. During the 2024 legislative session, the Utah Legislature passed H.B. 43, Charitable Solicitations Act Amendments, Effective May 1, 2024, nonprofit charitable organizations are no longer required to submit an annual registration with the Utah Division of Consumer Protection. Effective January 1, 2025, under the Charitable Solicitation Act, a charitable organization that is a domestic nonprofit corporation, or that is a foreign nonprofit corporation, shall file an unredacted copy of the charitable organization's most recent IRS Form 990, 990-EZ, 990-N, or 990-PF. This filing requirement does not apply to a domestic nonprofit corporation or a foreign nonprofit corporation that is not required to file a Form 990, 990-EZ, 990-N, or 990-PF with the IRS. Under the Charitable Solicitations Act, R152-22-7, a nonprofit charitable organization that meets the requirements described above shall submit the IRS Form 990, 990-EZ, 990-N, or 990-PF annually when the entity registers (only if the entity has already filed an applicable IRS Form 990) or when the entity submits its annual report with the Division of Corporations and Commercial Code. Please be advised, the IRS Form 990, 990-EZ, 990-N, or 990-PF will be available for public access. DO NOT submit a Schedule B, 990-T, Statement of Functional Expenses, or any other document other than those identified above. If you have a complaint about a charitable organization, please contact the Division of Consumer Protection at (801) 530-6601 or .You can register online. Step 1: Log in using your UtahID. Step 2: Select "Formations" from the left side menu. Step 3: Select Domestic Formations. Step 4: Select Domestic Nonprofit Corporation from the drop-down list. You can renew online. Step 1: Log in using your UtahID. Step 2: Select "Renewals" from the left-side menu. Step 3: Select either Annual Report with changes or Annual Report without changes. You can amend online. Step 1: Log in using your UtahID. Step 2: Select "File on an Existing Business" from the left side menu. Step 3: Search entity, select entity, select filing type for amendment. You can amend online. Step 1: Log in using your UtahID. Step 2: Select "File on an Existing Business" from the left side menu. Step 3: Search entity, select entity, select filing type for amendment. Instructions to Merge: You can merge by completing the Statement/Articles of Merger or creating your own Articles of Merger. A Plan of Merger must be filed with the merger document. You can submit the merger filing online via the "Submit a Paper Filing" option. Instructions to Convert: You can convert by filling out the Articles/Statement of Conversion and the application/articles for the new entity type. After completing the required forms, you can submit online via the "Submit a Paper Filing" option.You can dissolve by completing the Articles of Dissolution. There are 2 forms: one for after shares are issued and one for prior to shares being issued. You will need to pick the one that best suits your corporation. After completing one of the forms, you can submit it online via the "Submit a Paper Filing" option. Note: If the Domestic Non-Profit Corporation has expired or been administratively dissolved, you will need to reinstate it first (as long as the name is available) before you can file the dissolution.You can view the principals online by doing a Business Entity Records Search. Click on Search Business Entity Records. Search by entity or principal. To search by entity, enter either the entity name or the entity number. To search by principal, enter the Principal Name or Registered Agent Name. Searching by principal name or registered agent name will yield a list of all entities associated with that principal or registered agent's name. Click on the name of the entity to view its details. Note: If you prefer not to view the principals online, please contact our office for that information.You can find out if the name you want to use is available online by doing a Name Availability search. You can also conduct a Business Entity Records Search to view other registered businesses that may have similar names to the one you wish to use. You may also contact our office to verify that the name you want to use is available. Please note that although a name may appear to be available, nothing is final until the Division of Corporations and Commercial Code approves the business filing.To reinstate, fill out the Reinstatement Application . If you have any changes to make you will also need to fill out a Registration Information Change Form with current information of the business entity. There are instructions with the Application for Reinstatement to walk you through the steps of the reinstatement process (these do not need to be included when submitting the Application for Reinstatement). After completing the forms, you can submit them online via the "Submit a Paper Filing" option. Note: Utah Code requires the Division to confirm that an entity is in good standing with the Utah Tax Commission. Before submitting the reinstatement, confirm that your entity is in good standing with the Utah Tax Commission, as any issues will delay the processing of a reinstatement. To fix a delinquent status, renew online. Step 1: Log in using your UtahID. Step 2: Select "Renewals" from the left side menu. Step 3: Select either "Annual Report with Changes" or "Annual Report without Changes". You can fix an expired status by reinstating the entity (see FAQ on how to reinstate).You can order a Certificate of Existence online by visiting the Ordering/Obtaining Copies & Certificate page. Click the "Order a Certificate of Existence" button, log in with your UtahID (create one if you don't have it), select Copies and Certificates, then choose Request Certificate of Existence and complete the form. Note: You cannot order a Certificate of Existence if the record status is Involuntarily/Voluntarily Dissolved, Expired, Revoked, or Cancelled. However, you can order it if the status is Current or Delinquent. Short Form - \$12.00 One-page document that indicates that the business entity exists and whether it is current. Long Form-\$20.00 Indicates the existence of the business entity, whether it is current, and all related articles, and any amendments to date). 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In the future, there is a strong chance you will want to use the URL. With the above task completed, you can determine if you want to use a professional service to form your nonprofit with the state of Utah. Our favorite choice is: Northwest (\$29 + State Fees) All nonprofits are required to designate a registered agent in the state of Utah. What is a registered agent? This is the person or organization you designate to receive legal documents from the state pertaining to your nonprofit. Your Utah registered agent is the point of contact you pick to deal with official state communications. Who can be your registered agent? The person or organization you choose must be a resident of Utah or a registered agent service. It can also be someone in your organization you trust, or you can even nominate yourself. Have questions about choosing your registered agent? Read our guide on Utah nonprofit registered agents to learn more. 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