



Proudly Serving the Community Since 1872

SETTING UP A NONPROFIT ORGANIZATION IN ARKANSAS

INITIAL SETUP (ONE-TIME) - INSTRUCTIONS

1. Define the Mission, Recruit 3+ Board Members, Draft Bylaws

- Draft a clear mission statement
- Arkansas requires at least the directors
- Create bylaws covering board terms, meetings, and duties
- IRS Sample Bylaws Guidance [Sample Bylaws](#)

2. Choose and Secure Name with the Arkansas Secretary of State

- Use the Arkansas Business Entity Search to check availability [Business Entity Search](#)
- You may reserve the name, if you are not filing immediately

3. File Articles of Incorporation (Include IRS Language)

- File with the Secretary of State using Form NPD-01-501(c)(3) [AR SOS Registration](#)
- Include IRS-required purpose and dissolution clauses
- Filing can be done online [AR SOS Online Forms](#)

4. Hold First Board Meeting; Adopt COI Policy; Elect Officers

- Adopt bylaws and conflict-of-interest policy
- Elect officers (President, Secretary, Treasurer)
- Approve resolutions to open a bank account and adopt financial controls

5. Get EIN (IRS Form SS-4)

- Apply free with the IRS online: [Apply for EIN](#)

6. Apply for IRS 501(c)(3) status (Form 1023 or 1023-EZ)

- File electronically at www.pay.gov
- Use Form 1023-EZ, if eligible (smaller nonprofits); otherwise, file full Form 1023

7. Submit IRS Letter to DFA for AR Tax Recognition

- Once approved, provide your IRS Determination Letter to the AR Department of Finance & Administration (DFA) to confirm exemption from state corporate income tax and file Form AR1023CT [Form AR1023CT](#)

8. Register for Charitable Solicitation (or File Exemption)

- Before fundraising, register using [Form CR-01](#)
- Some organizations (churches, accredited schools, organizations under \$25k) can file exemptions.

9. Register for AR Withholding and Unemployment, if Hiring Staff

- Register of payroll withholding tax at [Arkansas DRA Withholding](#)
- Register for unemployment with [Division of Workforce Services](#)

10. Open Bank Account

- Bring your Articles of Incorporation, EIN Letter, Bylaws, and Board Resolution to the bank

The information provided in this document is furnished by First National Bank of Fort Smith Trust & Wealth Management for general information and educational purposes. Organizations are strongly encouraged to consult with qualified legal counsel and tax advisors when establishing and maintaining a nonprofit entity in Arkansas. For more detailed information on setting up a Nonprofit Organization in Arkansas, refer to [Charitable Registration in Arkansas](#)

NONPROFITS@FNBFS.COM | 479.788.4635 | WWW.FNBFS.COM

BUILD

MANAGE

PROTECT

TRANSITION

Trust services provided by First National Bank of Fort Smith. Investments are not deposits and not guaranteed by First National Bank or its affiliates. Trust investments are not FDIC insured or guaranteed by any government agency and may go down in value.