



**DELBERT HOSEMANN**  
*Secretary of State*

**STEPS TO START A CHARITY**

1. Form a Board of Directors.
  - a. At least three Board members are required: however, five or more is recommended. Board members should be independent, unrelated members.
2. File Articles of Incorporation online identifying the charitable purpose with the Secretary of State's Business Service Division.
3. Create By-Laws.
4. Hold a formal meeting to install the Board of Directors, adopt the By-Laws, and elect Board Officers.
5. Apply for an Employer Identification Number (EIN) – Federal Form SS-4.
6. Establish a bookkeeping/accounting system to keep track of revenue and expenses.
7. Open a bank account in the charity's name.
8. File and online charity registration with the Secretary of State's Charities Division.
9. Apply for State sales tax exemption, if applicable.
10. Read and become familiar with the Mississippi Charity Statutes and Rules.
11. Refer to the Operating & Bookkeeping tips for helpful hints, information, and resources located on the Secretary of State's website.

To be in compliance with the Mississippi Charitable Solicitations Act, you must keep true and accurate records.