

Registering a Non-Profit in Florida

Not-for-profit charitable, educational, religious, scientific, and veterans organizations do not automatically qualify for state or federal tax exemptions. To find out more, contact each of the following offices.

Government Agency

Tax Exemption Information

Internal Revenue Service
1-800-829-1040

[visit IRS](#)

Exemptions provided by Section 501(a) Internal Revenue Code Publication 557, Tax-exempt Status for Your Organization, describes the various types of organizations that may qualify for federal tax-exempt status, and the forms you need to file. To request recognition from the IRS for tax-exempt status as defined under Section 501 (a), complete Form 1023. To ask the IRS for a determination letter clarifying your organization's filing obligations, complete Form 1024

Florida Department of State -
Division of Corporations
850-245-6052 (New Filing)

[visit DOC](#)

Provisions under Chapter 617, Florida Statutes

Request the Florida Not-for-profit Corporation Act booklet, which contains all necessary forms and instructions that must be filed by not-for-profit organizations in Florida.

Florida Department of Revenue -
Central Registration
800-352-3671

Provisions under Chapter 212, Florida Statutes

Certain not-for-profit organizations are exempt from sales and use tax on purchases and rentals of tangible personal property if that property is used in carrying out the organization's not-for-profit activities. To receive an exemption, the organization must file a DR-5 "Application for Consumers Certificate of Exemption" with the Department of Revenue and be granted the exemption. Please note that whether or not a not-for-profit entity is exempt from Florida's sales and use taxes has no impact or bearing on whether it will be exempt from Florida's other taxes such as ad valorem tax or corporate income tax. For more information on the sales and use tax exemptions for not-for-profit organizations, contact the number listed above.

Florida Department of
Agriculture Division of
Consumer Services
1-800-435-7352 (in Florida only)
or 904-413-0840

[visit DOA](#)

Solicitation of Contributions Act, Chapter 496, Florida Statutes Charitable organizations or sponsors intending to solicit contributions from the public in Florida must annually register with the Division of Consumer Services. To request the required applications, call the number(s) listed above.

Florida Department of
Transportation - State
Maintenance Office
850-488-4562

[visit DOT](#)

Provisions under Chapter 496.425, Florida Statutes Public Use of Rest Areas, Wayside Parks and Solicitation on State Highways

Not-for-profit organizations intending to solicit contributions from the public at Florida highway rest stops must obtain permission from their local DOT Maintenance Unit by completing form #850-040-70, Permit Application for Public Use of Rest Areas, Wayside Parks and Solicitation on State Highways. For a complete listing of local maintenance units or additional information, call the State Maintenance Office at the number listed above.

<http://dor.myflorida.com/dor/businesses/nonprofit.html>