

Tax & Registrations Pack

Delaware incorporation • Washington principal office

Version v1.6 | February 13, 2026

Document Control

Field	Value
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1. Federal (IRS) – Core filings

1.1 Obtain an EIN (Employer Identification Number)

An EIN is required to open bank accounts, hire employees, and file federal forms. Apply using IRS Form SS-4 (often completed online). Keep the EIN confirmation with your record book.

1.2 Apply for 501(c)(3) recognition (Form 1023 or Form 1023-EZ)

To receive federal tax-exempt status under Internal Revenue Code Section 501(c)(3), most organizations file Form 1023 (standard) or Form 1023-EZ (streamlined, if eligible). Ensure your organizing documents (articles and bylaws) include appropriate charitable purpose and dissolution clauses.

- Recommended attachments and supporting documents (typical):
- Filed Certificate/Articles of Incorporation (Delaware) and any amendments
- Adopted Bylaws
- Conflict of Interest Policy (board-adopted)
- Narrative description of activities (aligned with Global Impact Corps programs)
- 3-year budget and current-year financials (if operating)
- Compensation arrangements and approval process (capped-pay design)
- Fundraising plan and restricted gift controls (mission sponsorship rules)

1.3 Ongoing federal filings (Form 990 series)

Most tax-exempt organizations file an annual return/notice (Form 990, 990-EZ, 990-PF, or 990-N e-Postcard depending on size and type). The typical due date is the 15th day of the 5th month after the end of the organization's tax year. Use Form 8868 to request an extension when needed.

1.4 Key change notices to track

Maintain a process to update IRS records when key information changes, such as responsible party, address, or organizational structure. Keep proof of filings with your record book.

2. Delaware (State of Incorporation)

Delaware registered agent (current): Northwest Registered Agent Service, Inc., 8 The Green STE B, Dover, DE 19901, United States

2.1 Delaware annual report (exempt domestic corporation)

Delaware requires an annual report for corporations. Organizations that qualify as exempt domestic corporations generally do not pay franchise tax, but must file an annual report and pay the annual report fee. Track the corporate filing number and officer information for the report.

2.2 Charitable solicitation in Delaware

If you solicit contributions in Delaware, confirm any applicable disclosure requirements. Delaware does not have a state statute requiring charitable solicitation registration in the same way many states do, but rules can change—verify prior to fundraising.

3. Washington (Principal office / operations)

3.1 Register as a foreign nonprofit corporation in Washington

Because Global Impact Corps is incorporated in Delaware but operates from Washington, you may need to register the Delaware nonprofit as a foreign nonprofit corporation in Washington. Washington generally requires a foreign registration statement and supporting documentation such as a certificate of existence/good standing from the home state.

3.2 Washington annual report and ongoing corporate compliance

Washington requires an annual report to maintain an active corporate record. Track the due month and assign an owner (typically the Secretary). Washington SOS notes that filings missing required email address fields will be rejected starting January 20, 2026.

3.3 Washington business licensing / UBI number

If you conduct business activities in Washington, you may need a Washington business license and a Unified Business Identifier (UBI) number. Licensing requirements vary by activity and location.

3.4 Washington Charities Program – fundraising registration/renewal

Washington regulates charitable solicitations and charitable trusts. If you solicit donations from Washington residents, you may need to register with the Washington Secretary of State Charities Program unless you meet an exemption (such as some volunteer-run organizations below certain contribution thresholds). Track renewal dates and required financial reports.

4. Annual compliance calendar (starter)

Use this as an initial calendar and tailor to your exact facts and filing dates.

Item	Jurisdiction	Typical timing	Owner	Notes
Annual report	Delaware	March 1	[Secretary]	File online; keep confirmation
Annual report	Washington	Last day of formation/registration month	[Secretary]	File with WA SOS; keep confirmation
Fundraising	Washington	[Annual]	[Development]	Confirm

registration/ren
ewal

exemptions; file
required
financials

Form 990 series	Federal (IRS)	15th day of 5th month after FY end	[Treasurer/CPA]	Use Form 8868 for extension
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Appendix A - Worksheets (fillable PDFs included in the Launch Kit)

See the Fillable_Tax_Worksheet PDFs included in this kit for structured data collection for each filing.