

Organizational Steps:

1. **Form a committee** to assess the situation in your community.
2. Should you work to **form a separate 501(c)3**.
 - a. We decided to become our own non-profit because we felt that in order to be a resource for everyone, we needed to be able to operate independently.
 - b. Follow IRS guidelines (see below).
3. Make a list of **RISK FACTORS** affecting cats in your community. Have a community meeting for input.
4. **Identify key players** that can help you address these risk factors and invite them to be on your Advisory Committee.
5. Set your values, guiding principles, and goals.
6. Plan monthly meetings to discuss issues facing community cats.
7. **Network and build relationships!**

Checklist for setting up a non-profit:

FORMATION: (Virginia)

- Prepare and file articles of incorporation.
- Prepare draft by-laws and send out to initial and permanent board members.
- Hold organizational meeting of initial board of directors (see below).
- Prepare and file SS-4, application for federal employer identification number (online).
- File trade name registration, if desired or necessary.
- Prepare and file Form 1023, application for federal tax exemption.

Once federal tax exemption is received:

- Prepare and file application for registration to solicit charitable contributions in Virginia.
- Prepare and file application for sales tax exemption (if available).
- Prepare and file application for exemption from state income taxation.

ANNUAL REQUIREMENTS:

- Prepare and file annual charity registration report.
- Prepare and file Form 990 with the IRS, if required.
- Prepare minutes of annual meeting of board of directors and members, if any.

- You should have monthly or at least quarterly meetings of the board of directors, and put the minutes in writing.

ORGANIZATIONAL MEETING AGENDA ITEMS:

1. Elect permanent board of directors
2. Elect officers
3. Name a bank for corporation checking account
4. Adopt by-laws
5. Select a date for monthly and annual meetings of the board and members
6. Select the fiscal year of the corporation
7. Authorize the preparation and filing of the Form SS-4, application for federal employer identification number
8. Authorize the preparation and filing of the applications for federal and state tax exemptions and state charity registration
9. Appoint legal counsel/accountants/bookkeeper for the corporation
10. Discuss/authorize insurance coverage
11. Discuss zoning
12. Discuss real property tax exemption

Hurdles to discuss in your community:

1. Relationships with local Animal Control, Animal Shelter, and the community and local TNR groups.
 - a. What type of community outreach programs do you have now? New ideas?
 - b. Are there any TNR Groups in your area? How can you get to know them and work together?
2. How to identify cats and keep track of statistics.
 - a. Are you going to microchip?
 - b. How will you track your progress?
3. Managing relationships between partners.
 - a. How will you interact with each other?
 - b. How will you handle conflicts with nonprofit partners?