



HOW TO ESTABLISH A SUPPORTING ORGANIZATION AT NCF

Steps to create a supporting organization

Our team at the National Christian Foundation (NCF) would welcome the opportunity to establish a supporting organization (SO) for your charitable giving. Though you could opt to file for exempt status directly with the IRS on your own*, it's simpler and faster (generally 6-8 weeks) to create an SO under NCF's group exemption.

Steps to create an SO under NCF's group exemption:

1. You complete our SO application (available upon request from our team at NCF), and then submit it back to us.
2. We review your application and determine NCF-appointed representatives who will serve on your SO's board of directors.
3. If your SO is approved, we provide an SO offer letter and agreement to you for signatures/execution.
4. We provide you and your attorney with SO organizational document templates and a memo with more instructions. Alternately, we can coordinate with our outsourced legal counsel on your behalf.
5. Optionally, your attorney may modify the SO organizational document templates and submit them to us for review (red-lined version required).
6. We review the documents and provide any necessary feedback.
7. Your attorney finalizes the documents, and we circulate them for signatures/execution.
8. You submit a "Request for inclusion" in NCF's group exemption to us (we'll provide a template to you), along with copies of finalized documents and an executed SO agreement. We provide acknowledgement and acceptance of the SO into our group exemption to you and to the IRS.

*With an individual application to the IRS, your attorney submits Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. The IRS communicates approval of the SO as an exempt organization.