

The Basics for Youth Theater Organizations

NON-PROFIT STATUS Requirements

Before any thought of asking for funding for a youth theater organization, there has to be a foundation established with the intent for future growth and sustainability.

The key to success for a community theater organization is to form a team of people who are interested and like-minded to form a solid functional structure. There are rules for the youth theater organization just like there are rules for funding organizations. Funding can only be allotted if the organization structure is valid and correct.

Formal documents/Organizational Needs – Each state differs so be sure to look up what the requirements are in your state. To obtain a full Non-Profit Charity status, organizations are required to register with the IRS as well.

This requires filing information being reviewed from the various agencies listed below:

- **Your** State Department of Justice - Charities Division (Oregon the link is www.doj.state.or.us)
- Registering a New Charity - Oregon Department of Justice : Charitable Activities (state.or.us)
- Federal Government in order to become a non-profit organization (www.irs.gov/charities/index.html).
- Exemption Requirements - 501(c)(3) Organizations | Internal Revenue Service (irs.gov)

For Oregon this is what needs to be done:

1. Register your organization - Business Name Registry with your State
[State of Oregon: Business - Articles of Incorporation Form Instructions - Nonprofit](#)
 - Choose a name and a mailing address for your nonprofit
 - Choose a registered agent who has a physical address in Oregon
 - Type of nonprofit corporation you are: public benefit, mutual benefit, or religious
 - Decide whether your nonprofit will have members or not
 - Decide where your assets will go if you dissolve your nonprofit
 - Choose an incorporator who will sign the articles of incorporation
 - File the Oregon Nonprofit Articles of Incorporation online, in person, or by mail with the Oregon Secretary of State
 - Pay the \$50 filing fee
2. Articles of Incorporation – fill out the appropriate forms issued by the Department of Justice – signed and dated and accepted by the Secretary of State
[Form RF-C Registration for Charitable Organizations \(state.or.us\)](#)



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3. Include the EIN number given by the IRS – (Apply Online using the link below)
[Apply for an Employer Identification Number \(EIN\) online | Internal Revenue Service \(irs.gov\)](#)
4. Apply for Non-Profit status with the IRS
[Applying for tax-exempt status | Internal Revenue Service \(irs.gov\)](#)
5. Include a copy of the IRS determination letter
6. Organizational By-laws – signed and dated by Board of Directors
7. Board of Directors
8. Mission Statement

Priorities for Organizational Structure

1. Projections for the annual budget
2. Liability insurance for the organization
3. Location to rehearse your shows
4. Location to present your shows, and so on.

If you choose to operate as a ‘not-for-profit’ short of being a 501(c)(3) or a ‘for profit,’ then rules and regulations should be formally written so that everyone involved in the organization understands and complies with its purpose and goal. There is still funding available for these groups and projects, so be sure to inquire with granting foundations for this opportunity.

We have learned that the greatest success an organization can have is to not only involve the adults, but the youth as well. Many great ideas and work efforts come from our cast members and their peers - artistic, script presentation techniques, plus some great acting techniques and tricks.

Either way, as long as everyone involved is pulling in the same direction, the successes and rewards of contributing to the cultural offerings of your community will be immeasurable.

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