

FLORIDA NONPROFIT CORPORATION QUESTIONS AND ANSWERS

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Here are some frequently asked questions and answers regarding Florida nonprofit corporation law. This is provided for general information and not specific legal advice.

For additional information, see the [free ebook](#) “How To Form a Florida Nonprofit Corporation”, which are available at www.jamesmartinpa.com .

1. What Are the Ten Steps To Starting a Nonprofit Corporation in Florida?
 - A. Hire a lawyer and a CPA; (2) Form the nonprofit corporation; (3) Open a bank account in the nonprofit corporation name; (4) Get licenses; (5) Get IRS tax ID number; (6) Apply for IRS tax exempt status; (7) Get Insurance; (8) Prepare contract forms; (9) Get a domain name, website, and email; (10) Hire employees.
2. What Is Formation of an Nonprofit Corporation in Florida?
 - A. Formation of a nonprofit corporation is the process by which a new Florida nonprofit is created. The work of the Florida nonprofit lawyer includes drafting documents and providing legal advice to form and operate a nonprofit corporation.
3. How Are Florida Nonprofit Corporations Formed?
 - A. Nonprofit corporations are formed in Florida by filing articles of incorporation with the Florida Division of Corporations. But that is just the first step. For additional information, see the free ebook written by St. Petersburg lawyer James W. Martin on how to form a Florida nonprofit corporation at www.jamesmartinpa.com. There are other legal documents to be prepared, such as bylaws, minutes, membership certificates, etc., and there are accounting and tax matters to deal with. After a corporation is formed, it must file IRS and other tax-related returns, hold meetings, and file annual reports. If it fails to do this, it might be dissolved or disregarded by the courts as a legal entity. This could result in the members having liability for the debts of the corporation.
4. Do Nonprofit Corporation Laws Vary From State to State?
 - A. Yes. In the United States there are 50 states, and each state has its own laws governing nonprofit corporations. That means there are 50 nonprofit corporation statutes.
5. What Are Articles of Incorporation?
 - A. Articles of Incorporation is the title of the legal document that is filed with the Florida Division of Corporations to form a new Florida nonprofit corporation. The articles of incorporation state such matters as the corporation’s name, address and

other matters. The articles of incorporation may contain more legal clauses than the very simple articles provided for online filing by the Secretary of State, such as names and addresses of officers and directors, so that these names appear on the state database when banks and others dealing with the corporation look it up online.

Articles of amendment are filed to amend the articles of incorporation.

6. What Are Bylaws?

A. Bylaws is the title of the legal document that contains the rules by which the members, directors, and officers of a Florida nonprofit corporation will operate. Bylaws are not provided by the Florida Division of Corporations when a nonprofit corporation is formed. Florida nonprofit lawyers prepare bylaws of Florida nonprofit corporations.

7. What Are Members and Directors of a Florida Nonprofit?

A. Members of Florida nonprofit corporations are the ultimate voters of the nonprofit corporations. Generally, the members elect the directors, the directors elect the officers, and the officers hire and fire the employees. Therefore, members generally have the ultimate control over the Florida nonprofit corporation. I say “generally” because the rights provided by Florida nonprofit corporation laws may be varied by the articles of incorporation and by the bylaws. In fact, members might not be required at all, in which case the Florida nonprofit corporation may be governed by a self-perpetuating board of directors.

8. What Are Officers of a Florida Nonprofit Corporation?

A. The usual officers of a Florida nonprofit corporation are president, secretary, treasurer, and vice president, but the bylaws may provide for other officers such as chief executive officer (CEO), chief operating officer (COO), chief financial officer (CFO), etc. Officers are generally elected by the board of directors, who in turn are elected by the members. The officers generally are responsible for hiring and firing employees, though this may vary from nonprofit corporation to nonprofit corporation and is usually found in the bylaws of the nonprofit corporation.

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