

AFFILIATION PROCEDURES:

Notice: Once formed, your association is a stand-alone entity responsible to the IRS and the State of Oklahoma for all necessary paperwork and annual filings. Your affiliation with OPBA simply allows you to qualify as a 501(c)(3), tax-exempt entities under the Oklahoma Prescribed Burn Association's exemption letter.

Step 1: Develop and adopt bylaws and guidelines for local PBA (Must be consistent with OPBA bylaws if the LPBA wants to affiliate with OPBA. Template bylaws are provided for consideration.)

Step 2: Conduct a business entity search www.sos.ok.gov/corp/ to ensure the name of your association is not in use. This is the Oklahoma Secretary of State web site. Use "business entity search" near the top of the page or select "name availability".

Step 3: Complete Articles of Incorporation (\$25 fee) at this web site: www.sos.ok.gov/corp/. Go to "downloadable business forms" under helpful information, then select "certificate of incorporation forms and procedures (not for profit)". Follow the Certificate of Incorporation template included with this packet when completing the form. File this form with the Oklahoma Secretary of State.

Step 4: Obtain Employer Identification Number (EIN). No charge if using the IRS web site: [http://www.irs.gov/Businesses/Small-Businesses-%26-Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-%26-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online)

Step 5: Set up bank account. You will need your EIN and Articles of Incorporation or bylaws. Check with your bank for required paperwork.

Step 6: Following a board meeting at which your board of directors authorizes your organization to affiliate with the Oklahoma Prescribed Burn Association, review and sign the Oklahoma Prescribed Burn Association Affiliation Agreement.

Step 5: Submit copies of your, Articles of Incorporation, EIN, bylaws, signed Affiliation Agreement and membership fee (\$100 for newly formed LPBAs and \$250 for existing LPBAs) to the Oklahoma Prescribed Burn Association for review and approval.

ANNUAL REQUIREMENTS

Make all required IRS filings, such as annual corporate reports and tax filings, including IRS Form 990 or Form 990-T, if required, and pay all applicable taxes, fees or penalties.

Submit Federal EIN and previous year's tax filings to OPBA by September 1.

Pay annual membership dues to OPBA.

Complete necessary data on OPBA website.