VIRGINIA FEDERATION OF HUMANE SOCIETIES

Starting an Animal Welfare Organization in Virginia

A step by step registration guide for new dog and cat rescues and private animal shelters

Formation | Tax exemption | Fundraising | Animal care reporting

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www.vfhs.org

How to use this guide

Use this guide to establish your organization, apply for tax exemption, register before fundraising, and meet Virginia animal care reporting requirements. Most straightforward filings can be completed directly through the agencies linked in each section without paying a formation service.

Before you begin

- Choose the official legal name of your organization and a reliable mailing address and organization email address.
- Identify your starting board members and collect their names, contact information, and consent to serve. Three unrelated directors is a practical recommendation for oversight, not the Virginia incorporation minimum.
- Choose a qualified registered agent. A Virginia resident who is one of your officers or directors can usually serve; a paid service is optional. The registered office must meet SCC requirements.
- Write a mission statement or brief description of your charitable activities. Identify whether you will operate through foster homes, a shelter facility, or both, and whether you will take legal custody of animals.
- Prepare a realistic startup budget and projections for the next three years. Choose your fiscal year end; December 31 is a common choice.

How the steps fit together

First	Then	Before you begin operations
1 Incorporate 2 Organize the board	3 Obtain an EIN 4 Open a bank account 5 Apply for 501(c)(3)	6 Register to solicit donations 7 Set up VDACS custody reporting 8 Resolve shelter and local approvals 9 Apply for sales tax exemption 10 Obtain insurance

Steps 6 through 8 and insurance planning can move forward while the IRS application is pending. Do not treat IRS approval as permission to solicit donations or open an animal shelter. Those have separate requirements.

Keep in mind This guide focuses on Virginia companion animal charities. Wildlife rehabilitation, livestock operations, veterinary facilities, and specialized activities may require additional permits. Confirm your agency classification and local requirements before accepting animals.

1 Incorporate with the Virginia SCC

File as a Virginia nonstock corporation with the State Corporation Commission. This creates the legal entity; it does not by itself grant federal tax exemption.

1. Open the SCC Clerk's Information System and search the proposed name. Follow the SCC name requirements and choose an available legal name.

2. Create an account and choose the filing to establish a Virginia nonstock corporation. Use the current nonstock instructions and Form SCC819 as your preparation checklist.

3. Decide whether the corporation will have voting members. This refers to legal governance rights, not simply donors, volunteers, or supporters. State how directors will be selected.

4. Enter the registered agent and registered office, principal office, incorporator information, and initial director information as required by the filing.

5. Include appropriate 501(c)(3) charitable purpose and dissolution provisions in the articles before submitting. A mission statement alone does not replace these provisions. Use the IRS instructions for acceptable language and the SCC route that allows the needed additional provisions.

6. Review, submit, and pay the standard $75 formation fee. Save the filed articles of incorporation, certificate of incorporation, SCC entity number, and receipt after approval.

Keep in mind Virginia permits one or more directors. You do not need two directors solely to incorporate. However, the state sales tax application has an at-least-two-person board or responsible-agent list requirement when no Form 990 or 990-EZ has been filed. Plan for more than one person from the start.

Choosing a registered agent

An individual agent must be a Virginia resident and an officer or director of the corporation, or a Virginia State Bar member. A qualifying authorized business can also serve. You can serve yourself if you qualify and can reliably receive legal notices at the registered office. A paid registered agent service is optional.

SCC filing portal

SCC nonstock corporation forms and fees

Virginia director requirements under section 13 1 855

Virginia registered agent requirements under section 13 1 833

2 Hold your organizational board meeting

1. Adopt bylaws explaining board size, officer roles, elections, terms, meetings, voting, and removal. Adopt a conflict of interest policy as a governance practice.

2. Elect officers, approve the mission, fiscal year and startup budget, and authorize the EIN, bank account, and tax exemption applications. Identify account signers and filing contacts.

3. Record the decisions in minutes. Date the board-approved budget, because VDACS requests the approval date for a new charity's solicitation registration.

3 Obtain a free EIN from the IRS

Apply after the SCC has formed the corporation. You need an employer identification number even if you have no employees. An EIN identifies the organization; it is not proof of 501(c)(3) status.

1. Use the official IRS EIN page below and select the online application. Do not pay a third-party website for an EIN.

2. Have the organization's legal name, address, formation date, and the responsible party's SSN or ITIN ready. The responsible party should be the individual who controls or manages the organization, not a formation-service nominee.

3. Choose the nonprofit entity type. Look for "View Additional Types" including nonprofit or tax-exempt organizations, then select "Other Nonprofit/Tax-Exempt Organizations," or the equivalent current wording. Do not choose an ordinary for-profit corporation merely because you incorporated with the SCC.

4. Complete the questions accurately, including your accounting year and whether you expect employees. Submit in one session; the IRS application cannot be saved for later.

5. Save and print the EIN confirmation letter immediately if approved online. Keep it with your incorporation documents.

IRS EIN application and instructions

IRS EIN guidance for exempt organizations

4 Open the organization's bank account

Contact a bank or credit union after incorporation and receipt of the EIN. Bank requirements vary. Some offer an organizational account while IRS approval is pending; others require the determination letter for a particular nonprofit account product.

1. Ask the bank what it requires for a newly incorporated nonprofit with 501(c)(3) approval pending. Compare fees, minimum balances, online access, and deposit options.

2. Bring the filed articles, certificate of incorporation, EIN confirmation, bylaws, board banking authorization, and identification for authorized signers. Provide the IRS letter when available or if the bank requires it.

3. Open the account in the organization's legal name using its EIN. Use organization-owned payment processor accounts and deposit organizational receipts into this account.

4. Set up bookkeeping immediately. Keep invoices, receipts, donor records, restricted-gift records, and documentation of founder advances or reimbursements. Have a second person review monthly bank activity as a basic control.

Keep in mind Keep personal and organizational funds separate from the beginning. Opening a bank account does not authorize public fundraising. Complete the charitable solicitation registration or applicable exemption process before asking for donations.

Create one permanent records folder

Keep the articles, certificate, bylaws, board minutes, approved budgets, EIN letter, IRS application, determination letter, state approvals, insurance policies, and renewal calendar together. Use an organization-controlled email address and shared access arrangements so records survive leadership changes.

5 Apply for federal 501c3 recognition

Form 1023-EZ is a reasonable do-it-yourself option for a straightforward small rescue that qualifies. Complete the full eligibility worksheet before selecting it. The financial limits alone do not establish eligibility.

Choose the correct application

Application	Who can use it	IRS fee
Form 1023-EZ	Must pass the entire eligibility worksheet. Projected annual gross receipts cannot exceed $50,000 in any of the next three years; applicable prior-year receipts cannot exceed $50,000; assets cannot exceed $250,000.	$275
Form 1023	Use if you do not qualify for Form 1023-EZ or need the full application.	$600

Gross receipts means total amounts received before subtracting expenses, not the surplus remaining after veterinary bills. Do not use Form 1023-EZ if you reasonably expect receipts to exceed $50,000 in year two or three. Unexpected later growth does not by itself mean an honest initial projection was improper; future reporting must reflect actual activity.

1. Read the IRS Form 1023-EZ instructions and complete and retain the eligibility worksheet. If any worksheet answer is Yes, use Form 1023.

2. Check that your filed articles meet the IRS organizational requirements, including charitable purpose and dedication of assets on dissolution. Amend deficient articles before applying.

3. Create or sign in to a Pay.gov account. Open the actual IRS application linked below. Gather your EIN, formation date, activities description, directors and officers, and financial projections.

4. For most animal rescues, the appropriate NTEE code will be D20, Animal Protection and Welfare. Choose the code that best fits your actual activities. Complete the public charity classification and remaining questions using the IRS instructions.

5. Have an authorized officer or director review and sign, pay the fee, and submit electronically. Save the complete filed application and payment confirmation.

6. Monitor physical mail and the IRS processing page. Save the determination letter when approved and review its effective date, classification, and filing requirements. The letter may also become available through IRS Tax Exempt Organization Search.

Keep in mind Processing times vary. Check the IRS processing page for current information. While awaiting a determination, describe your status as pending. Donor deductibility depends on IRS recognition and its effective date. Continue required filings and complete state requirements. Filing within 27 months after the end of the formation month generally permits recognition back to formation if approved.

IRS Form 1023-EZ instructions and eligibility worksheet

Apply for Form 1023-EZ directly on Pay.gov

IRS Form 1023 information for the full application

IRS application status and processing information

6 Register before soliciting donations

Register with the VDACS Office of Charitable and Regulatory Programs through Evoke, unless your organization qualifies for an exemption. This is separate from VDACS Animal Care. Donation requests on social media, a website, email, or at an event can be charitable solicitations.

You do not need to wait for IRS approval. VDACS Form 102 expressly allows you to submit the completed IRS application while tax exemption is pending.

1. Read the VDACS charitable solicitation page and review Form 100 to determine whether an exemption category actually fits your activities. A 501(c)(3) letter does not automatically exempt you from solicitation registration.

2. If no exemption applies, create an Evoke account, sign in to the charities portal, and start an initial charitable organization registration corresponding to Form 102.

3. Prepare the filed articles, certificate of incorporation, bylaws, current directors and officers list with titles, and IRS determination letter. If IRS approval is pending, provide the completed application as filed with the IRS instead.

4. Upload the board-approved budget of anticipated income and expenses for the current year, including the date of board approval. If you have prior financial history, use the financial documentation required by the form instead.

5. Answer all questions about activities, fundraising, responsible officers, other names, and any paid fundraising arrangements. Complete the portal signature requirements and pay the required fees.

6. Check Evoke for requests or missing documents. Save the registration confirmation and renewal date. Do not launch donation appeals until the organization is properly registered or its exemption has been established; a payment receipt alone is not confirmation that the filing is complete.

Fees and exemption route

A new organization with no prior financial history pays a $100 initial registration fee. Initial applicants with prior history also owe the applicable annual fee. Annual fees currently range from $30 to $325 based on gross contributions calculated under the VDACS rules.

If an exemption applies, submit Form 100 and the required supporting materials with the $10 application fee. A small-contributions exemption can apply at $5,000 or less, but its additional conditions matter. Review the full category with VDACS rather than assuming a small budget is enough. Monitor continued eligibility as fundraising grows.

Renew each year

The standard renewal deadline is the 15th day of the fifth month after fiscal year end, usually May 15 for a December 31 year end. Request any needed extension from VDACS before the deadline. An IRS extension does not replace a VDACS extension request. Form 990-N alone is not an acceptable VDACS financial report; qualifying small organizations submit the certified treasurer's financial statements described in Form 102.

VDACS instructions and Forms 100 and 102

Evoke charitable solicitation portal

Form 102 and required attachment checklist

Form 100 exemption application

7 Set up VDACS animal custody reporting

If your organization takes custody of animals, contact the VDACS Office of Veterinary Services before intake begins. Reporting applies to public and private animal shelters, humane societies, and other animal releasing agencies, including covered foster-based organizations. A rescue without a shelter building can still have reporting obligations.

1. Email animalcare@vdacs.virginia.gov. Give your legal name, SCC number, principal address, contact person, telephone number, and a description of the animals and activities you plan to handle.

2. Explain whether animals will be held in foster homes, a central facility, or both. Ask VDACS to confirm your agency category, reporting obligations, and any inspection requirement. If your group only funds services and never takes custody, explain that distinction.

3. Request setup for annual Animal Custody Records Summary Reports and the agency PIN or other current reporting credentials. Ask what intake policy and supporting documents they need.

4. Create a record for every animal when it enters custody. Track identifying details, source and reason for intake, intake date, foster or facility location, and final outcome and date. Keep owner or finder information and identifying tags or microchips as required for your agency type.

5. Reconcile records throughout the year. Distinguish adoptions from transfers to another agency and avoid counting a move between foster homes as a new intake. Retain the underlying records, not just the annual totals.

6. Submit the annual summary through the VDACS reporting system each January and save a copy and submission confirmation. The published deadline for 2026 reports is January 31, 2027. Check the reporting page for each year's instructions.

7. Submit your intake policy annually through the process VDACS specifies. This is an additional requirement, not a substitute for the custody summary.

Record retention depends on classification

Section 3.2-6557 requires the covered shelter and humane society custody records to be kept at least five years. Section 3.2-6549 requires other releasing agencies to retain their specified animal records for two years after disposition. Confirm the applicable classification with VDACS; retaining custody records for at least five years is a practical common policy, subject to longer requirements for other records.

Prepare before placing animals in foster homes

Covered shelters and other releasing agencies must obtain signed statements concerning animal cruelty, neglect, or abandonment convictions from the people specified by law, including foster caregivers. Maintain and update the statements as required. Use written foster agreements, veterinary authorization procedures, and an intake policy before placements begin.

Email VDACS Animal Care

Annual custody reporting instructions and submission links

VDACS sample individual animal custody record

Other releasing agencies under section 3 2 6549

Shelter and humane society records under section 3 2 6557

8 Resolve shelter and local approvals

If you will operate a private animal shelter

A private animal shelter must be inspected and approved by VDACS before receiving animals under the private shelter provisions. Contact VDACS early, before signing a lease, renovating, or assuming that a home-based operation falls outside the shelter rules.

1. Ask Animal Care to confirm whether your proposed operation is a private animal shelter. Classification depends on the operation, not simply whether you call it a rescue.

2. Obtain written confirmation of compliance with local zoning. Discuss animal numbers, kennels, public access, parking, noise, waste handling, and any special-use approval with local planning staff.

3. Complete the Private Animal Shelter Approval Inspection Application. Attach the SCC number, proof of nonprofit status, and proof of zoning compliance requested on the form. Ask VDACS what nonprofit documentation it will accept if IRS recognition is still pending.

4. Submit the application and attachments to animalcare@vdacs.virginia.gov or another method listed on the form. An inspector will contact you after review.

5. Prepare the facility and records for inspection, correct identified deficiencies, and obtain approval before receiving animals. Keep the approval and inspection correspondence.

Private shelters remain subject to inspection and animal care laws. Do not assume inspections will occur only once or on a fixed annual date. Virginia's published performance reporting describes a risk-based shelter inspection approach; ask VDACS about the current schedule for your facility.

Private animal shelter initial inspection application

Private animal shelter requirements under section 3 2 6548

Virginia reporting on shelter inspection frequency

For foster rescues and shelters alike

1. Contact local animal control to see if you need to register annually with them as a releasing agency and ask for its procedure and documentation. Section 3.2-6524 ties the releasing-agency exemption from individual dog licensing, and applicable local cat licensing, to annual registration with local animal control. VDACS registration does not replace this local step.

2. Contact the city or county zoning office and Commissioner of the Revenue or business licensing office. Ask about home occupation or kennel rules, animal limits, local business licensing, and any local solicitation or event permits. Obtain required approvals before operating.

3. Before adopting out animals, establish lawful ownership documentation, adoption agreements, required sterilization arrangements, and procedures for found animals and holding periods. Confirm the requirements for your agency category with VDACS and local animal control.

Local releasing agency registration and licensing under section 3 2 6524

Virginia comprehensive animal care laws

9 Apply for Virginia sales tax exemption

Federal 501(c)(3) recognition does not automatically exempt your purchases from Virginia retail sales and use tax. Apply separately through Virginia Tax Nonprofit Online. For the usual startup route, apply after you receive the IRS determination letter and establish compliance with solicitation requirements.

1. Open the Virginia Tax nonprofit organizations page and follow its link to Nonprofit Online. Create a user account and begin a new exemption application.

2. Provide your organization's legal name, EIN, contact information, charitable activities, IRS determination letter, and evidence of charitable solicitation registration or exemption as requested.

3. Provide the financial statements, purchase information, and governing documents requested by the application. If you have no Form 990 or 990-EZ, prepare the names and physical addresses of at least two board members or responsible agents and the location where financial records are available for public inspection. Follow startup instructions for organizations with no completed fiscal year.

4. Respond to requests from Virginia Tax. Once approved, save the exemption certificate and provide it to vendors for qualifying purchases made for the organization. Calendar the expiration date and renew before it expires.

Keep in mind The exemption has additional financial and administrative-cost criteria. A narrow route also exists for qualifying groups with annual gross receipts below $5,000. Approval to buy supplies tax free does not automatically exempt all merchandise sales, payroll, property, meals, or other taxes. Ask Virginia Tax about your actual sales and purchases.

Virginia Tax nonprofit eligibility and application instructions

Virginia Tax Nonprofit Online

Sales tax exemption criteria under section 58 1 609 11

10 Obtain insurance before activities begin

General liability insurance is a practical minimum recommendation for a rescue. Arrange coverage before taking animals, placing fosters, or holding events. This recommendation is separate from any specific legal, lease, or partner insurance requirements.

1. Describe your actual operations to an animal welfare insurance broker: species, intake numbers, fosters, bite exposure, transport, volunteers, events, employees, and facilities. Disclose if 501(c)(3) approval is pending.

2. Ask specifically whether the proposed policy covers animal bites, foster homes, offsite adoptions, volunteers, and animals in your care, custody, or control. Ask about directors and officers liability, hired and non-owned auto, organization vehicles, property, and volunteer accident coverage as applicable.

3. Compare exclusions, deductibles, limits, and covered people. Bind coverage, save the policy and certificates, and calendar renewal. Confirm event partners' additional-insured requirements before events.

Animal Welfare Organization Insurance Program AWOIP

Nonprofits Insurance Alliance Virginia information

These links are starting points for quotes. Eligibility and animal-related coverage depend on underwriting and the policy.

Keep the organization current

Assign an owner and backup for each filing. Put reminders on a shared calendar when each approval arrives. The IRS, SCC, VDACS charity office, VDACS Animal Care, Virginia Tax, and local government maintain separate records.

When	Action
Each January	Submit the prior calendar year's VDACS animal custody summary. For 2026, the deadline is January 31, 2027. Submit the annual intake policy as VDACS directs.
Each year with local animal control	Renew releasing agency registration under the local process. Confirm how it applies to foster locations.
Last day of incorporation anniversary month	File the SCC annual report and pay the $25 annual registration fee, beginning the year after incorporation. Keep registered agent and office information current.
15th day of fifth month after fiscal year end	File the required IRS Form 990-series return or notice. Generally May 15 for calendar-year organizations, subject to IRS weekend and holiday rules.

When	Action
15th day of fifth month after fiscal year end	Renew VDACS charitable solicitation registration unless exempt. Request any VDACS extension separately before the deadline.
Before expiration	Renew insurance and Virginia sales tax exemption. The tax certificate controls its expiration date.
When activities or leadership change	Update agency contacts, banking authority, records access, and insurance. Form 102 requires changes to filed information to be reported within seven days.

Choose the correct annual IRS filing

Most small public charities with gross receipts normally $50,000 or less can file Form 990-N. Organizations below $200,000 in gross receipts and $500,000 in assets can generally use Form 990-EZ. At or above either of those latter thresholds, Form 990 is generally required. Special rules and exceptions apply. Missing required annual filings for three consecutive years results in automatic revocation, even if the organization has little activity.

IRS annual filing thresholds

IRS annual return due dates

SCC annual fee and report schedule

Registrations triggered by additional activities

Before hiring, register for applicable payroll withholding through Virginia Tax and register with VEC to determine unemployment insurance liability. Workers' compensation is generally required when regularly employing more than two employees, with special counting rules. Nonprofit status alone does not remove these obligations.

Virginia Tax business registration and withholding

VEC employer registration instructions

Virginia workers compensation employer requirements

Startup costs and completion checklist

Budget for the basic filings

Item	Current basic fee
Virginia nonstock incorporation	$75
IRS EIN	Free
IRS Form 1023-EZ if eligible	$275
IRS Form 1023 if EZ is unavailable	$600 instead of $275
VDACS initial charitable registration with no prior history	$100
VDACS exemption application if eligible	$10 instead of full registration route
SCC annual registration after formation year	$25 annually
Insurance bank and local requirements	Varies

A typical new organization using Form 1023-EZ and full VDACS initial charity registration should budget $450 for those three startup filings. Using full Form 1023 brings that total to $775. These totals exclude insurance, local permits, amendments, professional advice, and later renewals. Recheck fees before paying.

SCC incorporation fee schedule

IRS application fee amounts

Final startup checklist

[ ] Legal name chosen and directors and registered agent confirmed.

[ ] SCC incorporation approved and articles include required IRS provisions.

[ ] Bylaws adopted, officers elected, startup budget approved and dated, and minutes saved.

[ ] EIN confirmation saved and organization bank account opened.

[ ] Correct IRS application submitted and complete copy retained; determination letter saved when issued.

[ ] VDACS charitable solicitation registration or applicable exemption established before donation appeals.

[ ] VDACS Animal Care classification and custody reporting setup confirmed; records and annual intake policy process established.

[ ] Required private shelter inspection completed and approval received before opening.

[ ] Local animal control registration, zoning, and other applicable local approvals completed.

[ ] Virginia sales tax exemption applied for and certificate saved when approved.

[ ] Insurance bound for the organization's actual operations.

[ ] Foster statements, animal agreements, veterinary arrangements, and renewal reminders in place.

Check additional activities before expanding

For interstate animal transport, review VDACS animal admission requirements and the destination state's rules before moving animals. Before raffles or bingo, check VDACS charitable gaming requirements. Before targeted fundraising outside Virginia, check the other state's charity rules. These are activity-specific checks beyond the basic formation process.

VDACS animal admission requirements

VDACS charitable gaming