

Topic: Nonprofit Questions
 Question by: Scott W. Anderson
 Jurisdiction: Nevada
 Date: September 3, 2013

Jurisdiction	Question(s)
	1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation? 2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated? 3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation? 4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation? 5.) If so, do you require a specific purpose in that registration?
Manitoba	1.) Yes 2.) Yes 3.) No 4.) N/A 5.) N/A
Corporations Canada	
Alabama	
Alaska	
Arizona	1.) Nonprofits have to briefly describe their "character of affairs" per A.R.S. Section 10-3202, but they are not limited to that type of activity in the future. 2.) If nothing is stated about "character of affairs," then we will reject because it is statutorily required. 3.) Yes 4.) I believe that charitable organizations that intend to solicit funds must register with our Secretary of State. 5.) Unknown (we don't handle that part).
Arkansas	
California	

Jurisdiction	Question(s)
	<ol style="list-style-type: none"> 1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation? 2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated? 3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation? 4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation? 5.) If so, do you require a specific purpose in that registration?
Colorado	<ol style="list-style-type: none"> 1.) No. The articles may but need not state the purposes. §7-122-102(2)(b)(I), C.R.S. 2.) n/a 3.) Yes, per §7-123-101(1), C.R.S. But, a more limited purpose may be stated in the articles of incorporation. 4.) Yes, a nonprofit corporation would need to file their articles of incorporation with the Business Organizations Program and register separately with the Charities Program. 5.) The Charitable Solicitations Act requires only "the purpose for which the organization is organized." See §6-16-104(2)(a), C.R.S. We never see "for any legal purpose" as an answer in this section; it's usually along the lines of, "to provide affordable, preventive health care to low-income populations." These are usually the same purposes they list on their application to the IRS for tax-exempt status and on their annual Form 990 filings. They need to be more specific to demonstrate to the IRS that the organization qualifies for tax-exempt status. So, they are often referred to as "exempt purposes" or "charitable purposes."
Connecticut	
Delaware	
District of Columbia	<ol style="list-style-type: none"> 1.) No 2.) n/a 3.) No purpose is required; purpose is enumerated under the statute; yes, we will accept “any legal purpose” statement; 4.) For charitable solicitation, business license is required outside of corporate registration process; 5.) I believe so.
Florida	
Georgia	
Hawaii	<ol style="list-style-type: none"> 1.) No it is not required. The purpose is optional. 2.) No 3.) Yes 4.) Charitable organizations registers with the Attorney General's office under section HRS 467B-2.1

Jurisdiction	Question(s)
	1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation? 2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated? 3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation? 4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation? 5.) If so, do you require a specific purpose in that registration?
Idaho	
Illinois	
Indiana	Indiana is the same as Washington accept charitable fundraising register at the Attorney General’s Office. Citation listed below. Professional Fundraiser Consultant and Solicitor Registration Act, Indiana Code § 23-7-8-1 et seq .
Iowa	
Kansas	
Kentucky	
Louisiana	1.) As required by R.S. 12:203B(2) the articles shall set forth the purpose or purposes for which the corporation is to be formed or that its purpose is to engage in any lawful activity for which corporations may be formed under this chapter. The statue (R.S. 12:203B(4) also requires the articles to set forth that it is a non-profit corporation. 2.) Yes 3.) Yes 4.) N/A
Maine	
Maryland	
Massachusetts	

Jurisdiction	Question(s)
	<p>1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation?</p> <p>2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated?</p> <p>3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation?</p> <p>4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation?</p> <p>5.) If so, do you require a specific purpose in that registration?</p>
Michigan	<p>In Michigan, Section 202 (b) of the Nonprofit Corporation Act, 1982 PA 162, requires the Articles of Incorporation for a nonprofit corporation to state the purpose for which the corporation is organized. An “all purpose” statement to the effect the corporation may engage in any activity within the purposes for which corporations may be formed under the Act is not permitted. Section 131(2) requires the Articles to substantially conform to the requirements of the Act in order to be filed; thus, the Articles will not be filed if a specific purpose is not stated.</p> <p>The Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, mandates that every charitable trust register with the Attorney General. The term "charitable trust" is broadly defined as every person or legal entity that holds property for a charitable purpose. Section 3 of the Supervision of Trustees for Charitable Purposes Act provides exemptions for religious organizations, governmental agencies, educational institutions, amateur theater, band and orchestra organizations, and hospitals.</p>
Minnesota	
Mississippi	
Missouri	
Montana	<p>To answer your question, Montana does not require a specific purpose be listed for a non-profit company, but they must indicate if they are a Public Benefit, Mutual Benefit or Religious corporation and if they will or will not have members. If they list a purpose we will note it, but it is not required for filing.</p> <p>Because a non-profit may not be a 501 (c) (3) charity, we ask if they are applying for that status from the IRS and if they are they must include the specific language required by the IRS for that classification. If they are not, they must indicate how the remaining assets of the company would be distributed in the event of the company dissolving.</p> <p>In Montana at least, it doesn't matter if you have a homeowners association, a veterans organization, a church youth group or an entity raising funds for an environmental group, they are all non-profits and registered the same way with the same requirements.</p> <p>We do not require any supplemental filings from an Non-Profit for registering with this office.</p>

Jurisdiction	Question(s)
	<p>1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation?</p> <p>2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated?</p> <p>3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation?</p> <p>4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation?</p> <p>5.) If so, do you require a specific purpose in that registration?</p>
Nebraska	
Nevada	
New Hampshire	
New Jersey	
New Mexico	
New York	
North Carolina	<p>Articles of Incorporate for a nonprofit requires a statement regarding whether they are charitable or religious. They are also required to submit provisions regarding the distribution of assets upon dissolution. The specific purpose is a provision that they may include, but is not required.</p> <p>North Carolina does required separate registration and licensing for those wanting to solicit contributions. The Director of the Charitable Solicitation Licensing Division (CSL) is Heather Black and she can be contacted at hblack@sosnc.com .</p> <p>Here is a link to the statutes regarding CSL. http://ncleg.net/enactedlegislation/statutes/pdf/bychapter/chapter_131f.pdf</p>
North Dakota	<p>In North Dakota, “any legal purpose” is acceptable in the Articles of Incorporation and also as the purpose in the Charitable Solicitation Registration. The Charitable Solicitation Registration is a separate registration from the Articles of Incorporation. Both are processed and maintained by the Secretary of State.</p>

Jurisdiction	Question(s)
	<ol style="list-style-type: none"> 1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation? 2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated? 3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation? 4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation? 5.) If so, do you require a specific purpose in that registration?
Ohio	<ol style="list-style-type: none"> 1.) Yes 2.) Yes 3.) Yes 4.) Charitable organizations must register a separate filing with the Ohio Attorney General – Charitable Law Division. 5.) n/a
Oklahoma	
Oregon	<ol style="list-style-type: none"> 1.) Unless they limit themselves, they may "engage in any lawful activity." That said, they need to identify which type of nonprofit corporation they are: public benefit (charitable activities), religious, or mutual benefit (all others). They may, but are not required to, declare a purpose in the articles. 2.) No, but they must declare their type, or we will reject. 3.) Yes 4.) We do not regulate nonprofits. The Department of Justice registers and regulates Charitable Activities organizations, which include our public benefit corporations. 5.) n/a

Jurisdiction	Question(s)
	<ol style="list-style-type: none"> 1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation? 2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated? 3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation? 4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation? 5.) If so, do you require a specific purpose in that registration?
Pennsylvania	<ol style="list-style-type: none"> 1.) Yes 2.) Yes 3.) Yes, we would accept - but for the reason Virginia cites (specific purpose needed for IRS tax exempt status), we rarely see this in the articles. 4.) Yes – same Department, same Bureau, but still different database. 5.) No, not really. The Solicitation of Funds for Charitable Purposes Act requires that the charter/articles of incorporation/organic organizational document and bylaws be submitted with the initial charitable registration. But the Solicitation Act also requires that the charity’s registration statement contain “a clear description of the specific programs for which contributions will be used and a statement whether such programs are planned or in existence.” Not exactly the purpose, but close.
Rhode Island	
South Carolina	
South Dakota	
Tennessee	
Texas	<ol style="list-style-type: none"> 1.) No. However, failure to state a specific purpose may be problematic if entity is seeking federal tax exemption. 2.) n/a 3.) Yes 4.) Texas does not have a state wide charitable solicitation statute. However, those entities soliciting on behalf of a veteran’s organization or law enforcement organization are required to submit a separate registration to the SOS (and to the OAG) for law enforcement. 5.) No

Jurisdiction	Question(s)
	<ol style="list-style-type: none"> 1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation? 2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated? 3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation? 4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation? 5.) If so, do you require a specific purpose in that registration?
Utah	
Vermont	
Virginia	<p>Virginia has a Nonstock Corporation Act under which almost all non-profit corporations are incorporated. No specific purpose is required for a Virginia nonstock corporation, but the last I checked, the IRS is quite particular about the purpose and other required provisions being in the articles before it grants 501 (c) tax-exempt status. We try to mention this to customers when articles need to be rejected for non-compliance with Virginia statutory provisions, and this information is posted on our website and included in the instructions to our guideform for the articles of incorporation. Nevertheless, a number of these corporations have to come back and file an amendment to insert the missing IRS provisions.</p> <p>Virginia has a Charitable Solicitation Act that requires a filing with the Virginia Office of Charitable and Regulatory Programs before anyone can solicit contributions in Virginia. See http://www.vdacs.virginia.gov/consumer/index.shtml. This office is maintained outside of the State Corporation Commission.</p> <p>Specific answers for your tabulation are listed below.</p> <ol style="list-style-type: none"> 1.) No 2.) N/A 3.) Yes 4.) Yes 5.) Unknown

Jurisdiction	Question(s)
	1.) For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation? 2.) If so, will you reject a filing of nonprofit articles if a purpose is not stated? 3.) Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation? 4.) For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation? 5.) If so, do you require a specific purpose in that registration?
Washington	1.) We ask for the “purpose for which the nonprofit is organized” if its completed we accept it, if left blank we return it for correction. We do not evaluate the purpose 2.) Yes 3.) Yes 4.) Charities registration is completed separately at this time under a separate statute. http://apps.leg.wa.gov/rcw/default.aspx?cite=19.09&full=true 5.) We ask for a brief description of the purpose/mission of the organization.
West Virginia	
Wisconsin	
Wyoming	

Additional comments:

Full text of email:

Good Afternoon Everyone –

We are in the process of developing a charitable solicitation registration process. I would appreciate your input on the following aspects of your filing processes.

For nonprofit corporations, is a specific purpose required to be stated in the articles of incorporation?

If so, will you reject a filing of nonprofit articles if a purpose is not stated?

Do you allow “any legal purpose” as a valid purpose in the nonprofit articles of incorporation?

For those of you that register and/or regulate nonprofit/charitable organizations in your state, do you require a separate registration outside the articles of incorporation?

If so, do you require a specific purpose in that registration?

Thank you for your input.

Scott

Scott W. Anderson

Deputy Secretary of State for Commercial Recordings

Office of Secretary of State Ross Miller

202 North Carson Street

Carson City, Nevada 89701

775-684-5708

775-684-7191 (fax)

scotta@sos.nv.gov