



DENNY HOSKINS, CPA
SECRETARY OF STATE
STATE OF MISSOURI

DOMESTIC NONPROFIT INSTRUCTION SHEET

We hope the following information will be helpful when you organize a Nonprofit Corporation under Chapter 355 RSMo. DO NOT confuse this type of corporation with the Pro Forma Corporation or Benevolent Associations formed through the Circuit Courts under Chapter 352, RSMo.

- The purposes for which a Nonprofit corporation may be organized are in section 355.025 RSMo.
- Each corporation may have a president and/or chairman, secretary and treasurer. The same individual may simultaneously hold more than one office. At least three directors are required.
- All Nonprofit corporations must file an annual report each year listing their officers and directors. This report is due by August 31st. The corporation will not remain in good standing if the report is not filed.
- These forms must be submitted, with **original** signatures.

The following instructions are for use with our forms. If the requirements of the law are not met, or if any blanks are not completed, it may be necessary for us to return the forms for correction.

Article 1: The name of the corporation must be distinguishable upon the records of the Secretary of State from any other domestic/foreign corporation, domestic/foreign limited partnership, limited liability partnership, limited liability limited partnership, name reservation or domestic/foreign limited liability company registered to do business in the state of Missouri.

Article 2: Indicate whether the corporation is a public or mutual benefit corporation, pursuant to Section 355.881, RSMo. This designation can be determined as follows:

- A. Any corporation which is designated (public benefit or mutual benefit) by statute is that type of corporation.
- B. Any corporation organized primarily or exclusively for religious purposes is a public benefit corporation, unless a statute designates otherwise.
- C. Any corporation which does not come within A or B above, but which is recognized as exempt under section 501(c)(3) of the Internal Revenue Code is a public benefit corporation.
- D. Any corporation which does not come within A, B or C above, but which is organized for public or charitable purposes which upon dissolution must distribute its assets to:
 - (1) A public benefit corporation, or
 - (2) The United States, or
 - (3) A state, or
 - (4) A person that is exempt under 501(c)(3), is a public benefit corporation.
- E. If the corporation does not come under sections A,B,C, or D above, is a mutual benefit corporation.

MISSOURI NONPROFIT CORPORATIONS

If you wish to obtain a 501 (c) (3) tax-exempt status from the Internal Revenue Service, please review the following instructions:

INSTRUCTIONS

In order to come within the purview of Section 501 (c) (3) of the Internal Revenue Code, you must include the statements below in your Articles of Incorporation as filed with the Secretary of State. After the Secretary of State has returned the articles to you, furnish a copy to the IRS when applying for the tax-exempt status.

PURPOSE: The corporation is organized exclusively for charitable, educational, religious, or scientific purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code.

INUREMENT OF INCOME: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, directors, officers or other private persons except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered.

LEGISLATIVE OR POLITICAL ACTIVITIES: No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and the corporation shall not participate in or intervene (including the publishing or distribution of statements) in any political campaign on behalf of any candidate for public office.

OPERATIONAL LIMITATIONS: Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal Income Tax under Section 501 (c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under Section 170 (c) (2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

DISSOLUTION CLAUSE: Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provisions for the payment of all of the liabilities of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501 (c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine.

Any such assets not so disposed of shall be disposed of by the Circuit Court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Article 3: The duration or life of the corporation will be perpetual, unless otherwise stated.

Article 4: Each corporation must appoint and maintain a registered agent and address in Missouri. The registered address must include a physical address such as a street, route or highway number. A post office box alone is not acceptable.

Article 5: The law requires a minimum of one (1) incorporator, who must be a natural person of age 18 or older.

Article 6: Indicate whether or not the corporation will have members.

Article 7: The corporation must provide for the distribution of its assets upon dissolution according to sections 355.661 through 355.746.

Article 8: State the purpose for the corporation.

Article 9: State the effective date of the filing if other than the date filed; the date filed will be the default date.

The incorporation fee is \$25.00 with a check made payable to the “Director of Revenue.” Necessary papers and fee should be mailed to:

Secretary of State
Corporation Division
PO Box 778
Jefferson City, MO 65102

If we may be of assistance, please feel free to contact us toll-free at (866) 223-6535.

Sincerely,

Denny Hoskins
Secretary of State



State of Missouri

Denny Hoskins, Secretary of State

Corporations Division
PO Box 778 / 600 W. Main St., Rm. 322
Jefferson City, MO 65102

Articles of Incorporation of a Nonprofit Corporation

(Submit with a filing fee of \$25.00)

The undersigned natural person(s) of the age of eighteen years or more for the purpose of forming a corporation under the Missouri Nonprofit Corporation Act adopt the following Articles of Incorporation:

1. The name of the corporation is _____

2. This corporation is a _____ Benefit Corporation.
Public or Mutual

3. The period of duration of the corporation is _____
"Perpetual" unless stated otherwise

4. The name and street address of the Registered Agent and Registered Office in Missouri is:

Name

Address

City/State/Zip

5. The name(s) and address(es) of each incorporator:

6. Will the corporation have members? _____ YES _____ NO

7. The assets of the corporation will be distributed on dissolution as follows: _____

8. The corporation is formed for the following purpose(s): _____

9. The effective date of this document is the date it is filed by the Secretary of State of Missouri unless a future date is otherwise indicated: _____

(Date may not be more than 90 days after the filing date in this Office)

(Please see next page)

Name and address to return filed document:

Name: _____

Address: _____

City, State, and Zip Code: _____

In Affirmation thereof, the facts stated above are true and correct:
(The undersigned understands that false statements made in this filing are subject to the penalties provided under Section 575.040, RSMo)

Must be signed by all Incorporator(s):

Signature

Printed Name

Date Signed