

Department of the Secretary of State

Business Registration Division

501(c)(3) Attachment -- General Information

The attached provisions may be incorporated by reference into articles of incorporation of a nonprofit corporation, by entering "See attached provisions" in Item #9 on the Secretary of State's standard form for articles of incorporation for nonprofit corporations. This should be done only if the corporation is intended to be tax-exempt under Section 501(c)(3) of the Internal Revenue Code, and if its activities and the use of its property are intended to be restricted to one or more of the purposes listed in the "Purposes of Corporation" provision.

Do **not** file this "General Information" sheet as a part of your articles of incorporation.

Section 501(c) of the Internal Revenue Code currently includes twenty-seven categories of organizations which are exempt from federal taxation, and Subsection (c)(3) is only one of those twenty-seven. The Department of the Secretary of State makes the attached provisions available as a courtesy to the public. This should not be interpreted as advice from the Department that the information in this form is appropriate for inclusion in documents designed for a specific corporate transaction, since the Department cannot be aware of all the facts and circumstances relevant to a particular transaction. Therefore, your documents should be reviewed carefully by a competent attorney before you file them.

The attached provisions may also be used as amendments to an existing nonprofit corporation's articles of incorporation, by entering "See attached provisions" in Item 2 of the Secretary of State's standard form for Articles of Amendment for nonprofit corporations.

Important: A corporation seeking tax-exempt status may have to complete and submit an Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Form 1023) in order to obtain that status. The procedures involved in applying for tax-exempt status are described in IRS Publication 557, "Tax-Exempt Status for Your Organization", available from the Internal Revenue Service. Merely including the attached provisions as part of your articles of incorporation will not procure tax-exempt status for the corporation; often it is necessary to obtain a "determination letter" from the IRS to achieve this goal.

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Purpose of Corporation

This corporation is organized for the following purpose(s) (*check as applicable*):

religious,

charitable,

educational,

testing for public safety,

scientific,

literary,

fostering national or international amateur sports competition, and/or

prevention of cruelty to children or animals,

including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986 (herein the "Code") (or the corresponding provisions of any future United States Internal Revenue Code).

Prohibited Activities

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 and to make payments and distributions in furtherance of purposes set forth in these articles of incorporation. 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 in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. 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 Code or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

Distributions Upon Dissolution

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of 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 religious, charitable, educational, scientific or literary purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Code as the Board of Directors shall determine, or to federal, state, or local governments to be used exclusively for public purposes. Any such assets not so disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organizations, such as the court shall determine, which are organized and operated exclusively for such purposes, or to such governments for such purposes.