



NASS
National Association
of Secretaries of State

In an effort to educate organizations who might be forming nonprofit corporations, NASS members voted to support adding the following language to their state websites:

“If you intend to apply for IRS federal tax exemption as a charitable organization, your articles of incorporation must contain a required purpose clause and a dissolution of assets provision. Valuable information on 501(c)(3) qualification is on the IRS website. www.irs.gov. It includes sample articles of incorporation. Click the “Charities and Nonprofits” link and then the Life Cycle of a Public Charity link.”

Adopted this 24th day of July, 2005
in St. Paul, Minnesota