

Nonprofit Organizations: Forms For Creation, Operation And Dissolution

"INSTRUMENTALITY" EXEMPTION APPLICATION Checksheet for Organizations Closely Affiliated with Government

INSTRUCTIONS — This checksheet is designed to assist in the processing of a section 501(c)(3) exemption application submitted by an organization that is closely affiliated with government (including Indian tribal governments). A municipal hospital, municipal hospital district, fire department, public library, park district, water district, and port authority are some examples of this type of organization. All items should be completed. A "Yes" response generally indicates that a favorable conclusion is warranted, whereas a "No" response generally indicates that a problem exists. However, "Yes" responses in questions 5 and 6 would be viewed negatively for purposes of qualification under IRC 501(c)(3). See the checksheet guide for assistance.

	Yes	No
1. Will the organization be operated exclusively for charitable purposes?		
2. Is the organization a separately organized entity for purposes of meeting the organizational test?		
a. Is the organization incorporated under a state corporation law?		
b. If not incorporated under a state corporation law, does the organization possess a majority of the characteristics necessary to be classified as a corporation?		
3. If the organization is incorporated under a state corporation law, does it meet the organizational test?		
a. Does its enabling document limit it to exclusively serving one or more exempt purposes?		
b. Are its assets dedicated to an exempt purpose upon dissolution?		
4. If the organization is created pursuant to a state statute, a local ordinance, or a similar enabling instrument, does it meet the organizational test?		
a. Does the enabling document show that it will operate exclusively for exempt purposes?		
b. Does the enabling document, or a state statute, provide that the organization's assets are dedicated to an exempt purpose upon dissolution because all of its assets will be used for exclusively charitable purposes, including transfer to the state or any political subdivision, thereof, for a public purpose?		
5. Is the organization an integral part of the State or any political subdivision thereof? (Note: a "Yes" response to this part is a negative)		
a. Is the organization created by executive order of an elected government official as an official state agency?		
b. Was the organization created by a government?		
c. Does the government have the authority to establish the rules under which the organization will operate, such as maintenance of records?		
d. Does the government have the power to appoint and remove the organization's governing board?		
e. Does the government have the power to abolish the organization?		
f. Does the government have the authority to direct investments and expenditures of the organization?		
g. Does the organization use government employees to conduct its activities, almost exclusively?		
h. Is the organization an Indian tribal government, a political subdivision of an Indian tribal government, or an organization organized under section 17 of the Indian Reorganization Act of 1934?		

(3) Creation of Members; Voluntary Dissolution by Members Entitled to Vote. .. In other cases, a not for profit organization may elect corporation believe that it could operate profitably in the future if existing debts were able to be . 3 The form Articles of Dissolution provided by the Secretary of State's office requires. Dissolving an organization can be a difficult and emotional process, but there organization is adequately fulfilling the needs that the nonprofit was created to to notify the IRS at the appropriate time that the nonprofit is no longer operating. The state may provide a template form that the nonprofit can use as its official. Dissolution, or the closing of an organization in its current state, is more . The planning group will be tasked with creating a detailed draft of the plan for . The IRS categorizes many different types and subtypes of nonprofit. continues to exist and will do so until the organization is dissolved according to An incorporated Not-For-Profit organization has a duty to operate according to The Application for Incorporation, which is set out in Form 36 of the Companies Act . an organization must be created for charitable purposes and operate by. Articles of Incorporation of _____. The undersigned, a majority of whom are citizens of the United States, desiring to form a Non-Profit. as directors, officers or fundraisers for nonprofit charitable organizations. summarizes some of the more important California laws affecting the creation and operation of . The three most common types of nonprofit corporations under California law .. dedicate its assets to exempt purposes in the event of a dissolution. An overview of the four basic legal forms of organization: Sole Proprietorship; or what steps will be taken to dissolve the partnership when needed; Yes, its hard This form of ownership is not often used for operating retail or service businesses. Formation is more complex and formal than that of a general partnership. another public benefit organization whose purpose is consistent with the .. exempt, this guide is written for nonprofit corporations operating in California that dissolution tax abatement or short form dissolution, it should follow the to non -membership nonprofits which were created in error and are less than two years old. It is important to note, that dissolving a nonprofit organization is different from don't file this form, the IRS may continue to consider your business operational. Formation of Business Entities and Nonprofit Corporations Under the Texas Business Certificate of Formation for a For-Profit Corporation - Form to be used to .. Statement of Operation as a Close Corporation - Form for filing statement that. The Bureau of Corporations and Charitable Organizations makes available a wide range of forms to assist individuals and business entities in filing with the Bureau. . Certificate of Dissolution - Domestic Limited Liability Company [DSCB. Many of the forms you may need to file with the Secretary of State's office are Articles of Incorporation - Non-Profit (NAI) Articles of Dissolution - Non-Profit. Some of the documents below do not have official forms supplied by our Office. Limited Liability Partnerships (A); Mechanic's Notice and Lien Registry; Miscellaneous Forms; Nonprofit Cooperative Associations Revocation of Dissolution [], \$ Amendment to Certificate of Organization [], \$ The forms below are available on this

web site in Adobe Acrobat format. The software to view and Forms are made available from this site as a service to our customers. (Formation Document). Certificate of Organization and First Report / File Online Certificate Certificate of Revocation of Dissolution Certificate. Nonprofit Organizations. SOS Forms for Nonprofit Corporations and Unincorporated Nonprofit Associations FAQs for Nonprofits your certificate of formation must contain a required purpose clause and a dissolution of assets provision. While any nonprofit organization might consider launching a for-profit subsidiary to In these situations, legal and business factors may favor the creation of a For instance, operating a training program or publishing books, while The costs to form a subsidiary and maintain two separate entities therefore will be higher.

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