

NONPROFIT CORPORATION RETURNS FILING CHART

GROSS RECEIPTS	PENNSYLVANIA (Due within 135 days after completion of fiscal year end)	IRS (Due 15 th day of the 5 th month following fiscal year end)
\$0 - \$4,999	Exempt from registration or filing requirements	Exempt from registration or filing requirements
<u>\$5,000</u> - \$24,999	- BCO-2 Exemption Statement (voluntary) – fee \$15 -Financial Statements may be internally prepared, compiled, reviewed or audited	- <u>Form 1023 Application for Recognition of Exemption</u> - Form 990N – Electronic e-card return
<u>\$25,000</u> - \$49,999	- <u>BC-10 Initial</u> and Annual Registration due 30 days after receipts reach \$25,000 – fee \$100 -BC-23 Financial Statement -Financial Statements may be internally prepared, compiled, reviewed or audited	
\$50,000 - \$99,999	-BC-10 Annual Registration – fee \$100 -BC-23 <i>if</i> 990-EZ filed with IRS, or copy of 990 -Financial Statements may be compiled, reviewed or audited	- Form 990-EZ or 990
\$100,000- \$199,999	-BC-10 Annual Registration w/copy of 990 – fee \$150	- Form 990
\$200,000 - \$299,999	-Financial Statements may be reviewed or audited	
\$300,000 +	-BC-10 Annual Registration w/copy of 990 – fee \$150-\$250 -Financial Statements must be audited	
Notes: <ol style="list-style-type: none"> 1. IRS uses 3 year average for determining filing threshold gross receipts 2. A corporate Annual Statement to be filed with the Department of State by April 30 where there has been a change in corporate officers during the preceding calendar year 3. Penalties for failure to file annual returns are assessed by PA and IRS 4. REV-72 (Sales Tax Exemption Renewal) due once every five years. 		

Resources – Forms and Publications

www.irs.gov – Internal Revenue Service

Publications:

- IRS Publication 557: “Tax Exempt Status for Your Organization”
- IRS Publication 4220: “Applying for 501(c)(3) Tax Exempt Status”
- IRS Publication 4221: “Compliance Guide for 501(c)(3) Public Charities”
- IRS Publication 1771: “Charitable Contributions Substantiation and Disclosure Requirements”
- IRS Publication 4673: “Group Exemptions”

Forms:

- IRS Form SS4: “Application for Employer Identification Number”
- IRS Form 1023: “Application for Recognition of Exemption”
- IRS Form i1023: “Instructions for Form 1023”
- IRS Forms 990-N (Electronic Notice Return); 990-EZ (Short Form Return), 990

<http://www.dos.state.pa.us/portal/server.pt/community/corporations/12457> -

Pennsylvania Department of State Bureau of Corporations and Charitable Organizations

Forms:

- Form DSCB:15-5306/7102B: “Articles of Incorporation –Nonprofit”
- Form DSCB:15-134A: “Docketing Statement”
- Annual Statement – Nonprofit Corporation

<http://www.portal.state.pa.us/portal/server.pt/community/charities/12444>

Charities Section - Pennsylvania Department of State Bureau of Corporations and Charitable Organizations

Forms:

- Form BCO-10: “Charitable Organization Registration Statement”
- Form BCO-23: “Pennsylvania Public Disclosure Form”

http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648 -

Pennsylvania Department of Revenue

- Form REV-72 AS – “Sales Tax Exemption Application”

<http://www.attorneygeneral.gov/uploadedfiles/consumers/nonprofitbooklet.pdf>

- PA Office of Attorney General “Handbook for Charitable Nonprofit Organizations”

www.pano.org : Pennsylvania Association of Nonprofit Organizations

Appendix. Sample Articles of Organization

The following are examples of Articles of Incorporation (Draft A) and a declaration of trust (Draft B) that contain the required information as to purposes and powers of an organization and disposition of its assets upon dissolution. You should bear in mind that requirements for these instruments may vary under applicable state law.

See *Private Foundations and Public Charities*, earlier for the special provisions required in a private foundation's governing instrument in order for it to qualify for exemption.

DRAFT A

Articles of Incorporation of the undersigned, a majority of whom are citizens of the United States, desiring to form a Non-Profit Corporation under the Non-Profit Corporation Law of _____, do hereby certify:

First: The name of the Corporation shall be _____.

Second: The place in this state where the principal office of the Corporation is to be located is the City of _____, _____ County.

Third: Said corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Fourth: The names and addresses of the persons who are the initial trustees of the corporation are as follows:
Name _____, Address _____

Fifth: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, 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 the purposes set forth in Article Third hereof. 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 provision 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, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

If reference to federal law in articles of incorporation imposes a limitation that is invalid in your state, you may wish to substitute the following for the last sentence of the preceding paragraph: "Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation."

Sixth: Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction 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.

In witness whereof, we have hereunto subscribed our names this _____ day of _____, 20____.

PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS

Articles of Incorporation-Nonprofit

(15 Pa.C.S.)

- Domestic Nonprofit Corporation (§ 5306)
- Nonprofit Cooperative Corporation (§ 7102B)

Name			

Address			

City	State	Zip Code	
_____	_____	_____	_____

Document will be returned to the name and address you enter to the left.

Fee: \$125

In compliance with the requirements of the applicable provisions (relating to articles of incorporation or cooperative corporations generally), the undersigned, desiring to incorporate a nonprofit/nonprofit cooperation corporation, hereby state(s) that:

1. The name of the corporation is:

2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is:

(a) Number and Street	City	State	Zip	County

(b) Name of Commercial Registered Office Provider				County
c/o: _____				

3. The corporation is incorporated under the Nonprofit Corporation Law of 1988 for the following purpose or purposes.

4. The corporation does not contemplate pecuniary gain or profit, incidental or otherwise.

5. Check one of the following:

The corporation is organized on a non-stock basis.

Option for Nonprofit Cooperative Corporation Only: The corporation is organized on a stock share basis.

6. For Nonprofit Corporation Only:

(Strike out if inapplicable): The corporation shall have no members.

(Strike out if inapplicable): The incorporators constitute a majority of the members of the committee authorized to incorporate: _____ by the requisite vote required by the organic law of the association for the amendment of such organic law.

7. For Nonprofit Cooperative Corporation Only:

Complete and strike out the inapplicable term: The corporation is a cooperative corporation and the common bond of membership among its (members) (shareholders) is: _____.

8. The name(s) and address(es) of each incorporator(s) is (are) *(all incorporators must sign below)*:

Name(s)

Address(es)

_____	_____
_____	_____
_____	_____

9. The specified effective date, if any, is:

_____ month _____ day _____ year _____ hour, if any

10. Additional provisions of the articles, if any, attach an 8½ x 11 sheet.

IN TESTIMONY WHEREOF, the incorporator(s) has/have signed these Articles of Incorporation this

_____ day of _____,

r _____.

Signature

Signature

Signature

Department of State
Bureau of Corporations and Charitable Organizations
P.O. Box 8722
Harrisburg, PA 17105-8722
(717) 787-1057
Web site: www.dos.state.pa.us/corps

Instructions for Completion of Form:

- A. Typewritten is preferred. If not, the form shall be completed in black or blue-black ink in order to permit reproduction. The filing fee for this form is \$125 made payable to the Commonwealth of Pennsylvania. Checks must contain a commercially pre-printed name and address.
- B. Under 15 Pa.C.S. § 135(c) (relating to addresses) an actual street or rural route box number must be used as an address, and the Department of State is required to refuse to receive or file any document that sets forth only a post office box address.
- C. The following, in addition to the filing fee, shall accompany this form:
- (1) One copy of a completed form DSCB:15-134A (Docketing Statement).
 - (2) Any necessary copies of form DSCB:17.2.3 (Consent to Appropriation of Name).
 - (3) Any necessary governmental approvals.
- D. *For Domestic Nonprofit Corporation Only:* For general instructions relating to the incorporation of nonprofit corporations see 19 Pa. Code Ch. 41 (relating to nonprofit corporations generally). These instructions relate to such matters as corporate name, stated purposes, term of existence, authorized share structure, inclusion of names of first directors in the Articles of Incorporation, provisions on incorporation of unincorporated associations, etc.
- E. *For Nonprofit Cooperative Corporation Only:* For general instructions relating to the incorporation of cooperative corporations see 19 Pa. Code Ch. 51 (relating to cooperative corporations). Under 15 Pa.C.S. § 7103 (relating to use of term "cooperative" in corporate name) the corporate name in Paragraph 1 must, unless otherwise provided by statute, contain one of the terms "cooperative" or "coop". See 19 Pa. Code § 17.7 (relating to cooperative names). See also the general instructions relating to the incorporation of nonprofit corporations, 19 Pa. Code Ch. 41 (relating to nonprofit corporations generally). These instructions relate to such matters as corporate name, stated purposes, term of existence, authorized share structure, inclusion of names of first directors in the Articles of Incorporation, provisions on incorporation of unincorporated associations, etc.
- F. One or more corporations or natural persons of full age may incorporate a nonprofit/nonprofit cooperative corporation.
- G. *For Nonprofit Cooperative Corporation Only:* Under 15 Pa.C.S. § 7102(a) the Articles of the corporation must set forth a common bond of membership among its members or shareholders by reason of occupation, residence or otherwise.
- H. 15 Pa.C.S. § 5307 (relating to advertisement) requires that the incorporators shall advertise their intention to file or the corporation shall advertise the filing of articles of incorporation. Proofs of publication of such advertising should not be submitted to, and will not be received by or filed in, the Department, but should be filed with the minutes of the corporation.
- I. *For Nonprofit Corporation Only:* If the corporation is to be organized upon a stock share basis, Paragraph 5 should be modified accordingly, stating aggregate number of shares authorized.

J. This form and all accompanying documents shall be mailed to the address stated above.

NONPROFIT CORPORATIONS ONLY

Pursuant to 15 Pa.C.S. § 5110, most nonprofit corporations are required to annually notify the Department of State's Corporation Bureau of any change of its officers. If no change of officers has occurred since the last report, the report need not be filed. These annual reports are submitted on form DSCB:15-5110 (Annual Statement-Nonprofit Corporation). No fee is required for this filing.

Please forward annual report to the Department of State, Corporation Bureau, P.O. Box 8722, Harrisburg, PA 17105-8722.

ADDITIONAL INFORMATION REGARDING NONPROFIT CORPORATIONS

Nonprofit corporations that solicit funds from citizens of the Commonwealth of Pennsylvania must register with the Bureau of Charitable Organizations of the Department of State, unless exempt from registration requirements. Please contact the Bureau of Charitable Organizations at 207 North Office Building, Harrisburg, PA 17120, (717) 783-1720 or 1-800-732-0999 within Pennsylvania, for more information on registration.

Pennsylvania sales tax exempt status may be obtained from the Department of Revenue, Registration Division, Exemption Unit, Department 280901, Harrisburg, PA 17128-0901. Any other type of exempt status may be obtained or explained by contacting your local Federal Internal Revenue Service.

Please be advised that the date and signature of the Secretary of the Commonwealth indicate the filing in the Department of State. **NO CERTIFICATE OF INCORPORATION IS ISSUED** for nonprofit corporations.

Docketing Statement DSCB:15-134A (Rev 2012)
Departments of State and Revenue

One (1) required

BUREAU USE ONLY:
 Dept. of State Entity # _____
 Dept. of Rev. Box # _____
 Filing Period _____ Date 3 4 5 _____
 SIC/NAICS _____ Report Code _____

Check proper box:

Pennsylvania Entities

business stock
 business non-stock
 professional
 nonprofit stock
 nonprofit non-stock
 statutory close
 management
 cooperative
 insurance
 benefit
 limited liability company
 restricted professional
 limited liability company
 business trust

Foreign Entities

State/Country _____ Date _____

business
 benefit
 nonprofit
 limited liability company
 restricted professional
 limited liability company
 business trust

Other

domestication
 division
 consolidation

1. Entity Name:

2. Individual name and mailing address responsible for initial tax reports:

 Name Number and street City State Zip

3. Description of business activity:

4. Specified effective date, if any:
 month/day/year hour, if any

5. EIN (Employer Identification Number), if any:

6. Fiscal Year End:

7. Fictitious Name (only if foreign corporation is transacting business in PA under a fictitious name):
