

MAINTAINING NONPROFIT REGISTRATION

NORTH DAKOTA
SECRETARY OF STATE

Nonprofits in North Dakota must register with the Secretary of State as either a corporation or LLC by filing articles. Those soliciting charitable donations must also register as a charitable organization.

Benefits to Keeping Nonprofit Registration in Good Standing

- North Dakota state law requires that nonprofits and charitable organizations register with the North Dakota Secretary of State.
- Registration with the ND Secretary of State can contribute to public trust in a nonprofit organization. Anyone can use the FirstStop Portal to search for a nonprofit's registration status.
- Registration may help with obtaining funding sources, such as grants.



Registered nonprofit organizations must file an annual report with the ND Secretary of State on or before February 1 of each year to maintain good standing. The first report is due in the year following the effective date stated in the articles. For example, if the articles are filed on December 1, 2022, and include an effective date of January 1, 2023, then the first annual report wouldn't be due until February 1, 2024.

If a nonprofit organization is also registered as a charitable organization, two separate annual reports need to be filed. One for the nonprofit organization registration and one for the charitable organization registration.

A charitable organization's annual report is due on or before September 1 of each year. If an initial registration is filed by a charitable organization in July or August, the first annual report is due September 1 of the following year. The annual report deadline may be extended to December 1 if requested by the charitable organization and approved by the ND Secretary of State.



For more information about nonprofit and charitable organization registration and annual reports, visit the Nonprofit Services section of the ND Secretary of State website.

NONPROFIT

Annual Report

A nonprofit annual report filing is completed through the FirstStop Portal, and the filing fee is \$10. Filing the annual report verifies the continued existence of a nonprofit and provides the public with access to the names of its officers and directors (nonprofit corporation) or managers, governors, and managing members (nonprofit limited liability company).



FirstStop Portal

Nonprofit Annual Report Required Information:

- Organization name
- Registered agent information
- Office address
- Description of organization's activities
- Federal tax code for tax exemption
- Names and addresses of:
 - Officers and directors, if a corporation
 - Managers and governors or managing members, if a limited liability company

CHARITABLE ORGANIZATION

Annual Report

The information provided in the annual report must be as of the close of business on December 31 prior to the annual report filing deadline, or it may also be provided as of the close of business on the last day of the fiscal (accounting) year prior to the filing deadline of the annual report. The charitable organization annual report must be completed online through the FirstStop Portal, and the filing fee is \$10.

Charitable Organization Annual Report Required Information:

- Organization name
- Principal office and mailing addresses
- Telephone number
- Reporting date
- Total receipts and income from all sources
- General and management costs
- Costs of program services, fundraising, and public education
- Compensation paid to employees by the organization and all its affiliated organizations
- Details related to amounts of funds disbursed or dedicated within ND
- Details related to funds or properties transferred out of state
- Professional fundraiser name(s), compensation, and profits from fundraising

A charitable organization's annual report must also include a financial statement consisting of a balance sheet, statement of income and expenses, and statement of functional expenses that covers the 12-month period immediately prior to the end of its previous fiscal (accounting) year.