







Welcome! I am so glad that you are considering becoming a nonprofit organization in the great state of North Dakota.

Nonprofits contribute greatly to our communities and economy, and touch the lives of every one of our citizens. North Dakota is home to over 14,000 nonprofits which provide vital services in the areas of arts and culture, education, health care, human services, religion, community development, and many more.

This publication will help guide you through the process of setting up and maintaining your organization as required by North Dakota law.

There are benefits to creating a nonprofit organization, which include:

- A structure that allows people of similar interests to carry out a shared mission with guidance regarding the rights, obligations and responsibilities of members, managers, governors, officers, or directors.
- The ability to own assets and hold title to real property.
- The ability to meet tax guidelines of federal and state government.
- Opportunity to provide liability protection for members, managers, governors, officers, directors, and volunteers.
- The ability to receive contributions (as may be needed in carrying out the organization's mission) and the grants from potential benefactors.

It is our sincere pleasure to be one of the many state agencies that work directly with nonprofits. We all stand ready to help you in establishing your organization in North Dakota and look forward to working with you!

Sincerely,

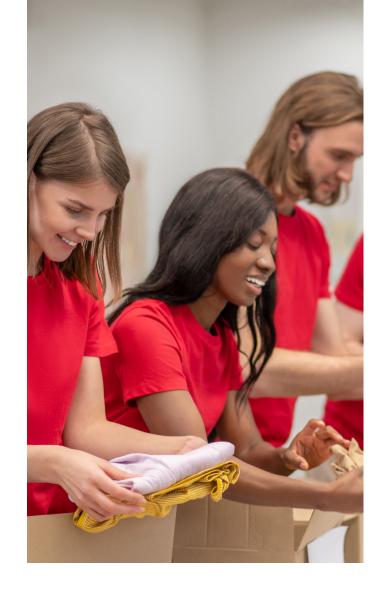
Michael Howe Secretary of State

NONPROFIT ORGANIZATIONS

North Dakota Century Code Chapters 10-33 and 10-36 allow for the formation of a nonprofit corporation and a nonprofit limited liability company.



There are two types of nonprofit organizations — nonprofit corporations and nonprofit limited liability companies. Both may be formed to serve public good, such as for charitable, religious, educational, or other public service reasons, rather than purely for the creation of profit itself. The Office of the Secretary of State grants a certificate of incorporation or certificate of organization upon the filing of articles legally recognizing the nonprofit organization as a separate legal entity having its own rights, privileges, and liabilities distinct from those of its members.



NONPROFIT CORPORATION

A nonprofit corporation is a legal entity which has been incorporated for purposes other than making profits for its owners and members.

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NONPROFIT LIMITED LIABILITY COMPANY

A nonprofit limited liability company is a legal entity that has been organized for purposes other than making profits for its owners and members.

NONPROFIT STRUCTURE

This section provides instructions for drafting articles of incorporation and articles of organization depending on the nonprofit structure you choose. It is intended as an informational resource and is not a substitute for legal or financial counseling. Individuals are encouraged to consult with an attorney, accountant, or other business advisor before establishing a nonprofit organization.

The Office of the Secretary of State registers nonprofit organizations through its FirstStop Portal under the Business Tile > Start a Business — FirstStop.sos.nd.gov. Use the QR code to the right to go online. If you have questions, you can visit the Nonprofit Services section of sos.nd.gov or contact us by calling 701-328-2900.



Start a Business

TAX EXEMPT STATUS

Tax exempt status is granted through the Internal Revenue Service. The Internal Revenue Service has specific language and requirements that must be included in the articles of a nonprofit to qualify for tax-exempt status. It is important to research the Internal Revenue Service requirements before drafting articles. For more information, contact the Internal Revenue Service office near you or visit www.irs.gov and refer to Publication 557, Tax Exempt Status for Your Organization.

The tax-exempt status of your nonprofit organization is reported to the Office of the Secretary of State each year in your annual report.

INCORPORATORS AND ORGANIZERS

One or more individuals may form a nonprofit organization. The individuals must be at least 18 years of age and do not need to be North Dakota residents to act as incorporators or organizers.

- Nonprofit Corporation Names and addresses of incorporators must be included in the articles of incorporation and all incorporators must sign the articles.
- Nonprofit Limited Liability Company –
 Names and addresses of organizers must
 be included in the articles of organization
 and one or more organizers must sign the
 articles.



WHEN IS A NONPROFIT FORMED?

The existence of a nonprofit organization begins at the time a certificate of incorporation or certificate of organization is issued by the Office of the Secretary of State or within 90 days after the certificate is issued, if a later effective date is provided for in the articles. The certificate of incorporation or certificate of organization is issued upon the filing of articles that meet all the requirements of law.

The existence of a nonprofit organization is perpetual unless a limited period of time has been provided for in the articles. Perpetual existence means that the nonprofit organization will exist for an indefinite period and is appropriate if it is being incorporated or organized to exist until dissolved. If the nonprofit organization will not have perpetual existence, the articles must include the specific number of years it is to exist, or the specific date (month, day, and year) on which the nonprofit organization will cease to exist.

CHOOSING A NAME

The name of a **North Dakota nonprofit corporation** must be in letters or characters used in the English language as those letters or characters appear in the American Standard Code for Information Interchange (ASCII) table. The corporate name does not need to include the word "company," "corporation," "incorporated," "limited," or an abbreviation of one of these.

The name of a **North Dakota nonprofit limited liability company** must be in letters or characters used in the English language as those letters or characters appear in the American Standard Code for Information Interchange (ASCII) table. The limited liability company name must contain the words "limited liability company" or must contain the abbreviation "LLC" or the abbreviation "L.L.C.".

The name of a North Dakota nonprofit organization may not include such words as "bank," "banker," "banking," "trust," or "trust company," or any other similar words unless the articles are supported by a written approval for the use from the North Dakota Department of Financial Institutions. North Dakota law has reserved these words for the exclusive use of the Bank of North Dakota, national and state banking corporations, and trust companies. To obtain written approval for use of one of these words, contact:



North Dakota Department of Financial Institutions 1200 Memorial Highway, Bismarck ND 58504 Phone: (701) 328-9933 | Email: dfi@nd.gov



If a name proposed for the nonprofit organization is the same as, or deceptively similar to, a name already reserved or registered with the Office of the Secretary of State, the articles will not be filed. A nonprofit organization may only use the requested name if the articles are accompanied by:

- 1. A signed Consent to Use Business Name
 - form from the holder of the previously registered name and \$10; or
- A certified copy of a
 judgment of a North Dakota
 court establishing the prior
 right of the applicant to the
 use of the name in this state.



Consent to Use
Business Name

To determine availability of the chosen name, a preliminary name search, including both businesses and trademarks, may be conducted using the FirstStop Portal's Business Records Search and Trademark Records Search at FirstStop.sos.nd.gov - ("Search for business" and "Search for trademark".) Investment or commitments in the name should not be made until articles are filed and acknowledged by the Office of the Secretary of State.

While filing articles with the Office of the Secretary of State provides some protection of the name in North Dakota, it does not eliminate the risk of an objection by another party. In addition, if a mark is registered with the Patent and Trademark Office in Washington, D.C., the federal registration may supersede the protection afforded by state law. Since the Office of the Secretary of State is not required to check the federal trademark index when deciding availability of a name, the incorporators or organizers must perform due diligence to make sure that the name that is chosen does not in any way infringe on any federally protected name.

Additional information about choosing a name can be found in the Nonprofit Services section of sos.nd.gov.

PURPOSE OF NONPROFIT

The purpose of a nonprofit organization describes the nature of operations being conducted by the nonprofit organization, or the general reason for existing. Typically, nonprofit articles will include specific purposes. However, the Office of the Secretary of State will accept articles with "any lawful nonprofit purpose" unless the name or any other aspect of the articles indicates a purpose that may be questionable.

REGISTERED AGENT AND NORTH DAKOTA LOCATION

A nonprofit organization must continuously maintain a **commercial or noncommercial registered agent** that is located, and has an address, in North Dakota. A registered agent's primary purpose is to accept any service of process (notifications of legal action against the nonprofit), notice, or demand and provide those notices to the nonprofit.

A nonprofit organization may not serve as its own registered agent. (Example: ABC, Inc. cannot be the registered agent for ABC, Inc.) However, an individual from that corporation or limited liability company could be a noncommercial registered agent for that organization if they reside in North Dakota.

A commercial registered agent is a person or business who has filed a Commercial Registered Agent listing with the Office of the Secretary of State. Their special designation as a commercial registered agent can be verified from the list of commercial registered agents found on the FirstStop Portal at FirstStop.sos.nd.gov.

If a commercial registered agent is appointed, the articles need not provide an address of the commercial registered agent.

A noncommercial registered agent may be:

- 1. An individual residing in North Dakota; or
- 2. Another corporation or limited liability company located in North Dakota.

A corporation or limited liability company appointed as a noncommercial registered agent must be authorized to transact business in North Dakota, have an office address in North Dakota,

and be in good standing with the Office of the Secretary of State.

If a noncommercial registered agent is appointed, the articles must include a complete residential address in North Dakota for that agent. The address of the noncommercial registered agent must include an actual location, including a street or rural address (a post office box number may be provided for mailing purposes only), and the city, state, and zip code. This address may not be only a post office box.

A nonprofit organization must obtain the approval of the agent before naming them as their commercial or noncommercial registered agent. Failure to obtain approval from the named agent may result in involuntary dissolution of the nonprofit organization. Proof of the approval is not required to be filed with the Office of the Secretary of State.



CHANGE OF REGISTERED AGENT OR OFFICE

A nonprofit organization may change its commercial or noncommercial registered agent or the address of the noncommercial registered agent by filing a statement of change with the Office of the Secretary of State. This change must be made on the FirstStop Portal at <u>FirstStop.sos.nd.gov</u>, using the **Registered Agent/Office Statement of Change** form, accompanied by a fee of \$10.

A nonprofit organization that fails to continuously maintain a commercial or noncommercial registered agent may be subject to involuntary dissolution.

RESIGNATION OF COMMERCIAL OR NONCOMMERCIAL REGISTERED AGENT

A commercial or noncommercial registered agent may resign from that appointment any time by filing a **Registered Agent Resignation** form, which is available on the FirstStop Portal at **FirstStop.sos.nd.gov**. The Office of the Secretary of State does not charge a fee to file the resignation statement of a commercial or noncommercial registered agent.

If they are resigning, a registered agent is required to notify the nonprofit organization. The resignation takes effect 31 days after it is filed with the Office of the Secretary of State and the nonprofit organization must appoint a new registered agent within that timeframe. If a new registered agent is appointed within 31 days from when the resignation was filed, the resignation takes effect on the date when the appointment of a new registered agent is filed by the nonprofit organization.

NONPROFIT CORPORATION - ARTICLES OF INCORPORATION

A **Nonprofit Corporation Articles of Incorporation** online form is available on the FirstStop Portal at **FirstStop.sos.nd.gov**. Although the online form is recommended, if you wish to file articles that contain additional provisions that are not required in state law, self-drafted articles delivered to the Office of the Secretary of State meeting statutory requirements are also accepted. The online form only supports the provisions that are required in state law.

Articles of incorporation are available to the public. Most details regarding the internal government of the corporation may be included in the bylaws if the corporation wishes to exclude these details from public availability.





NONPROFIT ARTICLES OF INCORPORATION MUST CONTAIN:

- A statement that the corporation is incorporated under N.D.C.C. Chapter 10-33
- 2. The name of the corporation
- 3. The complete address of the principal executive office, which is the office where the elected or appointed president of the corporation has an office or, if the corporation has no elected or appointed president, then the registered office of the corporation
- 4. The name of the commercial registered agent, or the name and the complete address of the noncommercial registered agent
- 5. A designation whether the corporation is to be effective when filed with the Office of the Secretary of State or a later specified date within 90 days after the submission to the Office of the Secretary of State
- 6. The purpose of the corporation
- 7. The names and addresses of the incorporators

The articles may include any other provisions deemed necessary by the filer, such as the language specified by the Internal Revenue Service to qualify for tax exempt status. If the corporation chooses to determine a specific date on which it is to cease to exist, that date may also be included.

The articles submitted to the Office of the Secretary of State must be dated and signed by all incorporators named in the articles of incorporation.

The fee for filing articles of incorporation with the Office of Secretary of State is \$40. Additional fees are due if the corporation assumes a name that is deceptively similar to a name already registered with the Office of the Secretary of State. In this case, a Consent to Use Business Name must be signed and provided requiring a \$10 fee.

NONPROFIT LIMITED LIABILITY COMPANY - ARTICLES OF ORGANIZATION

A **Nonprofit Limited Liability Company Articles of Organization** online form is available on the FirstStop Portal at <u>FirstStop.sos.nd.gov</u>. Although the online form is recommended, if you wish to file articles that contain additional provisions that are not required in state law, self-drafted articles delivered to the Office of the Secretary of State meeting statutory requirements are also accepted. The online form only supports the provisions that are required in state law.

Articles of organization are available to the public. Most details regarding the internal government of the limited liability company may be included in the operating agreement if the limited liability company wishes to exclude these details from public availability.

NONPROFIT ARTICLES OF ORGANIZATION MUST CONTAIN:

- A statement that the limited liability company is organized under N.D.C.C. Chapter 10-36
- 2. The name of the limited liability company which must comply with N.D.C.C § 10-32.1-11
- 3. The complete address of the principal executive office, which is the office where the elected or appointed president of the company has an office, or if the company has no elected or appointed president, then the registered office of the company
- 4. The name of the commercial registered agent, or the name and the complete address of the noncommercial registered agent
- A designation whether the company is to be effective when filed with the Office of the Secretary of State or a later specified date within 90 days after submission to the Office of the Secretary of State
- 6. The purpose of the limited liability company
- 7. The names and addresses of organizers



The articles may include any other provisions deemed necessary by the filer, such as the language specified by the Internal Revenue Service to qualify for tax exempt status. If the limited liability company chooses to determine a specific date on which it is to cease to exist, that date may also be included.

The articles submitted to the Office of the Secretary of State must be dated and signed by one or more organizers named in the articles of organization.

The fee for filing articles of organization with the Office of the Secretary of State is \$40. Additional fees are due if the limited liability company assumes a name that is deceptively similar to a name already registered with the Office of the Secretary of State. In this case, a Consent to Use Business Name must be signed and provided requiring a \$10 fee.

ARTICLES OF AMENDMENT

A nonprofit organization may amend its articles at any time. Amendments may be made to modify, add, or exclude provisions in the articles. While exclusions of articles may be made, the incorporators or organizers that appeared on the original articles cannot be removed or changed. Incorporators and organizers are required on the original articles and must remain as such.

Nonprofit Articles of Amendment online forms are available on the FirstStop Portal at <u>FirstStop.sos.</u> <u>nd.gov</u>. Although an online form is recommended, self-drafted articles of amendment meeting statutory requirements are also accepted. The fee for filing Articles of Amendment is \$20.

If a nonprofit organization only needs to change the address of the principal executive office, the Address Change of Principal Executive Office online form available on the FirstStop Portal at <u>FirstStop.sos.nd.gov</u> is the recommended form to be used. There is no fee for this form.

NONPROFIT CORPORATION - BYLAWS

Bylaws are the code adopted by the corporation which defines the rules for the management of the internal affairs. A corporation may have bylaws but is not required to do so. Some nonprofit corporations refer to these rules as their constitution rather than bylaws. The bylaws must be consistent with the provisions in the articles of incorporation and the laws of North Dakota.

Nonprofit corporations are not required to file their bylaws with the Office of the Secretary of State. Any bylaws filed with the office are available to the public. If a corporation chooses to file its bylaws, it is advisable to file any subsequent amendments to those bylaws so that the recorded version is complete if anyone from the public should review the record at the Office of the Secretary of State. The filing fee is \$10 for the filing of bylaws, and \$10 for each amendment.

NONPROFIT LIMITED LIABILITY COMPANY - OPERATING AGREEMENT

An operating agreement is utilized by limited liability companies to govern the internal operations and outline the financial and functional decisions including rules, regulations, and provisions of the limited liability company.

Nonprofit limited liability companies are not required to file their operating agreement with the Office of the Secretary of State. Any operating agreements filed with the office are available to the public. If a nonprofit limited liability company chooses to file its operating agreement, it is advisable to file any subsequent amendments to the operating agreement so that the recorded version is complete if anyone from the public should review the record at the Office of the Secretary of State. The filing fee is \$10 for the filing of an operating agreement, and \$10 for each amendment.

MEMBERSHIP

NONPROFIT CORPORATION MEMBERS

A nonprofit corporation may have one or more classes of members (a person who has the right to select or vote for the election of directors), or it may be established without members. The articles of incorporation or the bylaws may establish the provisions relative to members, including qualifications, classifications, voting rights, privileges, admission, withdrawal, suspension, and expulsion. In the absence of a provision in its articles or bylaws providing for members, a corporation has no members.



NONPROFIT CORPORATION OFFICERS

Officers of a nonprofit corporation must be individuals who are at least eighteen years of age. A corporation must maintain a president (chief executive officer) and a secretary. The corporation may also maintain a treasurer (chief financial officer), one or more vice presidents, and any other officers as may be provided for in the bylaws.

NONPROFIT CORPORATION DIRECTORS

A nonprofit corporation must maintain a board of directors to manage its business and affairs. The board must consist of at least three or more directors. However, if the corporation has only one or two members with voting rights, then the number of directors may be less than three, but not less than the number of members with voting rights.

NONPROFIT LIMITED LIABILITY COMPANY MEMBERS

A nonprofit limited liability company may have one or more members as agreed upon by those persons before the formation of the company. The organizer acts on behalf of the persons in forming the company and may be, but need not be, one of the persons. Unless an operating agreement exists that expressly provides that the company is manager-managed or board-managed, a nonprofit limited liability company is a member-managed limited liability company. Members in this management type take part in the day-to-day operations of the company.

NONPROFIT LIMITED LIABILITY COMPANY MANAGERS

If an operating agreement exists and provides that a nonprofit limited liability company will be managermanaged, the company will have individuals who are eighteen years of age or more who are responsible for performing the management functions as provided in law. Managers of a nonprofit limited liability company are responsible for the day-to-day operations of a limited liability company.

NONPROFIT LIMITED LIABILITY COMPANY GOVERNORS

If an operating agreement exists and provides that a nonprofit limited liability company will be board-managed, the company will have governors, also known as members of the board. Governors are similar in functionality to nonprofit corporation directors in that the board manages the day-to-day operations of the company. A governor must be an individual, but an individual need not be a member to be a governor.



NONPROFIT CORPORATION ANNUAL REPORT

A nonprofit corporation must file an annual report with Office of the Secretary of State on or before February 1 of each year. The first filing of the report is due in the year following the calendar year of the effective date stated in the articles of incorporation. (Example: Filing date: December 1, 2023, with an effective date of January 1, 2024, first annual report due: February 1, 2025.)

Approximately 60 days prior to the annual report deadline, the Office of the Secretary of State will send a courtesy notice that the deadline is approaching. The annual report must be completed online through the FirstStop Portal at <u>FirstStop.sos.nd.gov.</u>

NOTE: The Nonprofit Corporation Annual Report is different from the report required of a nonprofit corporation that has a charitable registration to solicit. A corporation with a charitable registration to solicit files two different reports each year with the Office of the Secretary of State; a Nonprofit Corporation Annual Report and a Charitable Organization Annual Report.

ANNUAL REPORTS OF A NONPROFIT CORPORATION MUST INCLUDE:

- 1. Corporation name
- 2. Name of the commercial registered agent or name and address of the noncommercial registered agent
- 3. Principal executive office address of the corporation
- 4. Brief statement of the character of the activities in which the corporation is engaged in North Dakota
- 5. Federal tax code by which tax exemption is established
- 6. Names and addresses of the officers and directors

Beyond the statutory requirements to file an annual report, the annual report verifies the continued existence of a nonprofit corporation and provides the public with access to the names of its officers and directors.

The filing fee for the annual report is \$10. A late fee of \$5 applies if the annual report is not received on or before the deadline. Failure to file the annual report will cause the corporation to be placed in Not Good Standing and, one year after the report is due, to be involuntarily dissolved.



NONPROFIT LIMITED LIABILITY COMPANY ANNUAL REPORT

A nonprofit limited liability company must file an annual report with the Office of the Secretary of State on or before February 1 of each year. The first filing of the report is due in the year following the calendar year of the effective date stated in the articles of organization. (Example: File date: December 1, 2023, with an effective date of January 1, 2024, first annual report due: February 1, 2025.)

Approximately 60 days prior to the annual report deadline, the Office of the Secretary of State will send a courtesy notice that the deadline is approaching. The annual report must be completed online through the FirstStop Portal at FirstStop.sos.nd.gov.

NOTE: The Nonprofit Limited Liability Company Annual Report is different from the report required of a nonprofit limited liability company that has a charitable registration to solicit. A limited liability company with a charitable registration to solicit files two different reports each year with the Office of the Secretary of State; a Nonprofit Limited Liability Company Annual Report and a Charitable Organization Annual Report.

ANNUAL REPORTS OF A NONPROFIT LIMITED LIABILITY COMPANY MUST INCLUDE:

- 1. Limited liability company name
- 2. Name of the commercial registered agent or name and address of the noncommercial registered agent
- 3. Principal executive office address of the limited liability company
- 4. Brief statement of the character of the activities in which the limited liability company is engaged in North Dakota
- 5. Federal tax code by which tax exemption is established
- Names and addresses of the managers and governors or managing member or members



Beyond the statutory requirements to file an annual report, the annual report verifies the continued existence of a nonprofit limited liability company and provides the public with access to the names of its managers and governors or managing member or members.

The filing fee for the annual report is \$10. A late fee of \$5 applies if the annual report is not received on or before the deadline. Failure to file the annual report will cause the limited liability company to be placed in Not Good Standing and, one year after the report is due, to be involuntarily dissolved.

FEES

All fees paid to the Office of the Secretary of State for filing nonprofit organization documents are deposited in the state's general fund. The following is a list of fees for specific nonprofit corporation or nonprofit limited liability company filings:

Articles of Incorporation	\$40
Articles of Organization	\$40
Articles of Amendment	\$20
Statement of Correction	\$20
Restated Articles	\$30
Articles of Merger or Consolidation	\$50
Intent to Dissolve	\$10
Notice of Dissolution	\$10
Articles of Dissolution	\$20
Articles of Dissolution and Termination	\$20
Registered Agent/Office Statement of Change	\$10
Registered Agent Resignation	No Charge
Reserved Name Application	\$10
Reserved Name Notice of Transfer	\$10
Reserved Name Cancellation	\$10
Consent to Use Name	\$10
Annual Report (if timely filed)	\$10
Filing Any Other Statement (e.g., bylaws)	\$10



TRADE NAME

North Dakota law allows a nonprofit organization to use and operate under a name that is different from its corporate or limited liability company name. The use of an acronym, shortened, or abbreviated version of the name instead of the true corporate or limited liability company name is considered a trade name, which must be registered with the Office of the Secretary of State before it is used. Online forms to file a trade name are available on the FirstStop Portal at FirstStop.sos.nd.gov. Additional information about registering a trade name can be found in the Nonprofit Services section of sos.nd.gov.

TRADEMARK AND SERVICE MARK

A trademark or service mark is any word, name, symbol, device, or any combination of words, names, symbols, or devices used by a person or organization to distinguish goods or services made or sold from those made or sold by another. Many nonprofit organizations have developed and registered trademarks or service marks with the Office of the Secretary of State. While trademark and service mark registration is not required in North Dakota, a mark may be registered with the Office of the Secretary of State to establish rights to the mark in North Dakota. A trademark or service mark that is registered federally supersedes North Dakota registration.

Online forms to register a trademark or service mark are available on the FirstStop Portal at **FirstStop.sos.nd.gov.**

FEDERAL TRADEMARK REGISTRATION

A trademark may be registered federally. A trademark or service mark that is registered federally supersedes North Dakota registration. Contact the United States Patent and Trademark Office.

EMPLOYER IDENTIFICATION NUMBER (EIN)

The Internal Revenue Service issues employer identification numbers (EINs). A nonprofit organization with employees is required to withhold and report employment taxes. For information regarding an employer identification number, contact the Internal Revenue Service office nearest you, or consult the Internal Revenue Service's website at www.irs.gov.

You may apply online through the Internal Revenue Service for an EIN (Apply for an Employer Identification Number (EIN) Online). A paper form (Form SS-4, Application for Employer Identification Number) may also be used.

NORTH DAKOTA SECRETARY OF STATE

If you need assistance to complete articles of incorporation, articles of organization, or other nonprofit filings, contact us at:

Phone: (701) 328-2900

Toll-Free: (800) 352-0867

Web: sos.nd.gov | FirstStop.sos.nd.gov

Email: sosbir@nd.gov



The Nonprofit Services section of the Office of the Secretary of State website (sos.nd.gov) provides helpful information to guide you in your nonprofit formation. Once you are ready to file your registration, the Start a Business section of the FirstStop Portal (FirstStop.sos.nd.gov) can walk you through the process.



Start a Business

FORMS

Many of the forms for nonprofit filings are available on the FirstStop Portal at FirstStop.sos.nd.gov.

FILING AND MAILING INSTRUCTIONS

Forms available on the FirstStop Portal

at FirstStop.sos.nd.gov may be:

- 1. Submitted online and paid with a credit card.
- 2. Printed and mailed, and paid with a check, cashier's check, or money order payable to "Secretary of State."

Mailing Instructions

Send signed documents and payment to: **North Dakota Secretary of State** 600 East Boulevard Avenue, Dept. 108 Bismarck ND 58505-0500

RESOURCES & ASSISTANCE

It is always recommended to consult with a business advisor or attorney when starting a new nonprofit, or seek assistance through the Small Business Development Center for additional requirements that may be needed to maintain your nonprofit. The below may be helpful resources to you as you get started.

CHARITABLE ORGANIZATION RESOURCE GUIDE • SOS.ND.GOV

Guidance for nonprofits that are charitable organizations.

NORTH DAKOTA ATTORNEY GENERAL • ATTORNEYGENERAL.ND.GOV

Charitable Solicitations, Telephone Solicitations, Unlawful Advertising and Sales

NORTH DAKOTA INSURANCE DEPARTMENT • INSURANCE.ND.GOV

Insurance Requirements

NORTH DAKOTA OFFICE OF THE STATE TAX COMMISSIONER • TAX.ND.GOV

Nonprofit Taxation

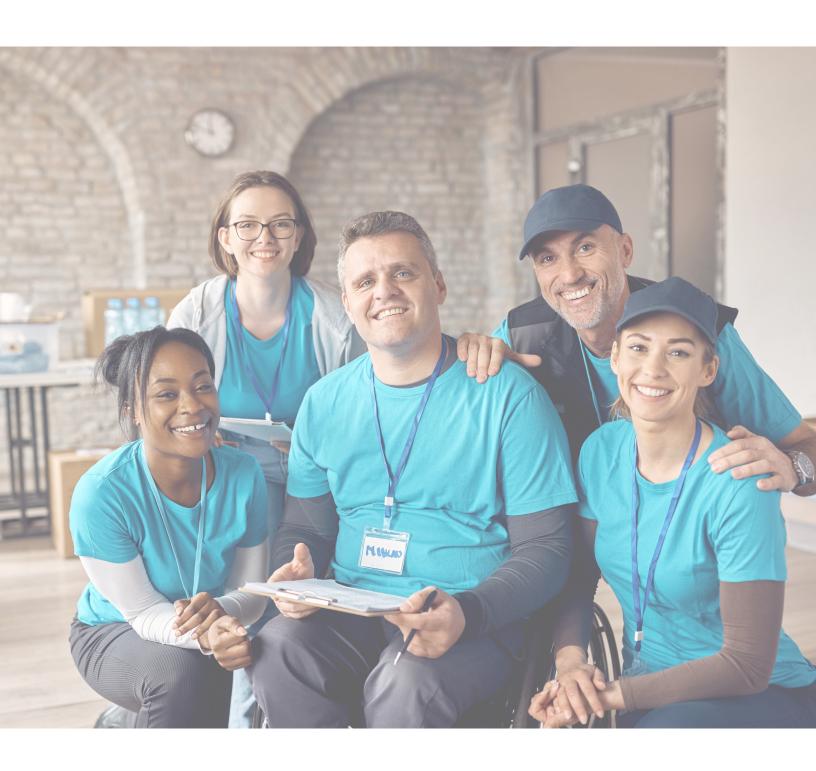
NORTH DAKOTA DEPARTMENT OF LABOR AND HUMAN RIGHTS • ND.GOV/LABOR

Nonprofit Facts on Labor and Human Rights

NORTH DAKOTA JOB SERVICE • JOBSND.COM

Unemployment Insurance





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