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GUIDELINES FOR SOUTH CAROLINA

NONPROFIT

CHARITABLE ORGANIZATIONS



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STATE DOCUMENTS

INCORPORATION

FEDERAL TAX EXEMPTION

COMPLIANCE WITH STATE AND FEDERAL LEGAL REQUIREMENTS

PRACTICAL SUGGESTIONS FOR EFFECTIVE OPERATION OF THE NEWLY
ESTABLISHED

COMMUNITY - BASED NONPROFIT ORGANIZATION

REVISED: NOVEMBER, 2003

PREPARED BY: GLENICE PEARSON

APPROVED BY THE SECRETARY OF STATE

Notable
South Carolina
State Document
Award
2004

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Letter from Secretary of State Mark Hammond

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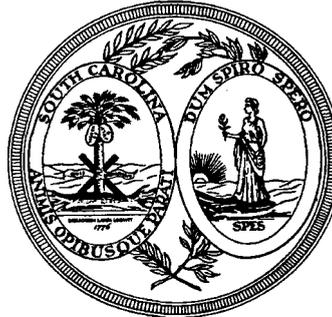
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- E. Guidelines for Bylaws
- F. The Author

State of South Carolina
Office of the Secretary of State
The Honorable Mark Hammond

1205 Pendleton Street, Suite 525
Columbia, SC 29201



P.O. Box 11350
Columbia, SC 29201

November, 2003

Dear Friends & Colleagues,

As Secretary of State one of my duties is to regulate nonprofit organizations. I am also dedicated to strengthening and increasing the effectiveness of the nonprofit sector by providing information and guidelines to help the nonprofit sector meet its mission goals.

I believe this manual, Guidelines for South Carolina Nonprofit Charitable Organizations, is a powerful resource. It is a most useful guide in providing you with information and instructions on incorporating, taxes, and other requirements. It also provides contacts, forms, and other valuable tools to help you form and maintain your organization effectively.

Nonprofits have served and continue to serve critical needs in our communities; thus enhancing the quality of life in our State.

I want to extend a special thanks to Glenice Pearson for her hard work formulating and updating this manual. I also want to wholeheartedly thank the nonprofit sector for its endeavors in making this state a better place to live. If you should need my assistance, please do not hesitate to contact me.

With kindest regards, I remain

Sincerely,

A handwritten signature in black ink that reads "Mark Hammond".

Mark Hammond
Secretary of State

ACKNOWLEDGEMENTS

Once again we've been given the opportunity to take a look at this work that began in 1994 as part of a doctoral studies program and to fill an information gap for the relatively undeveloped nonprofit sector in South Carolina. In 1994 the South Carolina General Assembly passed Chapter 33 of South Carolina's Uniform Code of Laws. This law, for the first time in our state, provided a distinct legal context for nonprofit corporations. In our first effort at this, we were concerned about missing links in the information chain that led organizational leaders from an idea to a fully functioning nonprofit organization that would also gain recognition for federal tax exemption under IRC 501(c)(3). Now, information about practically everything that people need to know about nonprofit organizations is readily available through the marvel of the Internet. Even so, this manual continues to be a primary reference for the citizens of South Carolina and we have been encouraged to improve upon the accuracy of some of the information that was in the 1999 version and to include information that reflects important legal changes. As always, we owe a debt of gratitude to those who always give unselfishly to this completely voluntary effort.

We are especially pleased that South Carolina's new **Secretary of State, The Honorable Mark Hammond**, is continuing the endorsement of this reference as did his predecessor so that it can be readily accessible to South Carolina citizens at no charge via his website and through the public libraries. The contributions of key members of the staff of the Secretary of State is a testament to his and their commitment to ensure that our citizens are well informed about the operations under the control of that office related to nonprofit corporations and charitable organizations. This work could not have been completed without the help of **Carolyn Hatcher, Director, Public Charities** and **Jody Steigerwalt, Director, Information Technology**.

Advisors that I've been able to rely upon consistently throughout my career as an Organizational Development professional and who freely answer the questions that always come up in their field when we embark on this and other projects on which people will rely to make important decisions are **Jerry Gambrell, CPA, Charleston, South Carolina** and **F. Xavier Starkes, Attorney, Johnson, Toal & Battiste, P.A., Columbia, South Carolina**. **Laura Thomas, South Carolina Association of Nonprofit Organizations (SCANPO)**, urged us to do this update and took on the job of having the manual reviewed by other professionals and nonprofit practitioners including **John Ruoff, of South Carolina Fair Share**.

Although he did not play as active a role this time as in the past, we gratefully acknowledge the support of **The Honorable Kay Patterson, Senator, South Carolina** for his unstinting support of this project since its inception. We also thank the hundreds of nonprofit organizational leaders in our state and in other places throughout the nation who have trusted us to work with them and in turn, learn from them over the years.

Finally, **Charlice G. Hurst, Vice President of Development for The NonProfit Network, Inc.** is an editor without equal. Even with her keen eye, however, we recognize that mistakes may end up in the final version and for these, I alone accept responsibility.

Glenice B. Pearson
President/Consultant
The NonProfitNetwork, Inc. gpearson@nonprofitnetwork.biz

Section 1

1.1 BACKGROUND

In 1994, when the South Carolina General Assembly amended Chapter 31, Title 33 of the 1976 Code to read "Chapter 31 South Carolina Nonprofit Corporation Act," also called "South Carolina Nonprofit Corporation Act of 1994," then Secretary of State Jim Miles approved a manual to help public charities get started. At the same time, a new Chapter (56) of Title 33 was added to the state code of laws to govern fund raising activities of charitable organizations in South Carolina. This chapter, titled "South Carolina Solicitation of Charitable Funds Act," together with Chapter 31, provides the legal context in which nonprofit corporations operate in South Carolina.

The earlier publication for public charities in the state of South Carolina was specifically designed to assist citizens who were establishing a charitable nonprofit to incorporate and apply for tax-exemption under section 501(c)(3) of the Internal Revenue Service code. The manual was titled "*A Start Up Manual for Incorporation and Tax-Exemption for Nonprofit Organizations in South Carolina*". Its endorsement by the Secretary of State made it accessible to the citizens of South Carolina through the library system. In the intervening years, hundreds of citizens of South Carolina have used the first manual as a reference and, because no restrictions were placed on photocopying the document, it has been used in a wide range of training programs that include information on incorporation and tax-exemption.

This publication, albeit developed out of the interest generated by the earlier manual, is not a revision of the first. It was renamed to reflect a wider range of concerns relative to charitable organizations. This update to the 1999 manual was prompted by its continued and expanded use and reflects more recent regulatory changes as well as the election, after 12 years, of a new Secretary of State, Mark Hammond. Ensuring, as best we can, that information provided is contemporaneous with the status of the nonprofit sector in South Carolina has always been the criteria for making changes to the document. This "new" manual takes into account monumental changes which have occurred in the nonprofit, or "Third", sector in South Carolina since 1994 and these updates reflect changes since 1999.

The growth of the sector is one major facet of these changes. In 1994, there were 1,350 nonprofit charitable organizations in the state. As of May 2003, there were 6,123. Also telling is the increase in the number of registered professionals who are earning a living, in total or in part, by serving organizations in the nonprofit sector of our state. As of May, 2003, 130 fund raising counsel, 81 solicitors and 2,989 independent solicitors were registered with the Secretary of State in comparison to the 1994 numbers for fund raising counsel (107), solicitor companies (81) and individual solicitors (958).

This heightened statewide activity in the philanthropic sector has combined with an increase in major foundations, the Internet, and innovations and trends in the nonprofit arena to create a vibrant climate for the development of diverse nonprofit organizations in South Carolina. We continue to hope that this reference will be useful to the citizens of our state.

WHO ARE NONPROFIT ORGANIZATION LEADERS?

Our reference to “leaders” of nonprofit organizations throughout this guide refers to those individuals who voluntarily accept the legal, ethical, fiduciary and other responsibilities of building organizations that can be of service to others. Quite a lot has been written about boards of nonprofit organizations. A great deal of the information available offers descriptive and, at times, prescriptive criteria for a good or “quality” board.

Usually these standards recommend inclusion of people on the board who are involved in various segments of society and who operate at rather high levels in societal institutions across the range of major institutions including business, education, health, etc. These “idealized” boards may not be possible for every type of nonprofit organization in every type of situation in which a nonprofit organization is needed.

Community-based organizations in which citizens of a given geographic community organize to meet the critical needs of the people in their area may be one example of important nonprofit organizations for which “ideal” board types are not so important.

Seek people who

1. Can commit time to service on the governing board
2. Are reputable citizens

1.2 WHO CAN BENEFIT FROM THIS MANUAL

This manual is designed to assist people involved with nonprofit organizations at varying stages in their development. These nonprofit leaders are usually the individuals who come together to start a new organization or are among the thousands who annually function on the governing boards and executive staff of the myriad organizations that constitute this sector in our state including educational institutions, United Way beneficiaries, community foundations, and other organizations categorized as public charities. The manual does not specify various exceptions in the state law that apply to “religious” corporations, nor does it address the special requirements for “members” in “mutual benefit” organizations, or the regulations that pertain to private foundations. Individuals interested in finding out more about these exceptions should consult with competent professionals.

Also, the accessibility of information, forms and guidelines for practically every facet of nonprofit management on the Internet is a resource that was not available as widely in either 1994 or at the time of the rewrite of this document in 1999. Any user of this manual should become thoroughly familiar with the websites of the Secretary of State of South Carolina <http://www.scsos.com> and that of the forms and publications link of the Internal Revenue Services website: <http://www.irs.gov/formspubs/index.html>. In every instance where we refer to the procedure for obtaining forms or information about nonprofit organizations, an Internet site usually contains the referenced forms and/or information. .

1.3 STARTING THE NONPROFIT ORGANIZATION

In **Section 2**, we cover some of the steps you may want to consider taking before incorporating a nonprofit in the state of South Carolina. Information related to incorporation and the relationship of incorporation to federal tax-exemption is briefly discussed. We have included in this section, as well, information on state exemptions for nonprofit organizations that are handled through the South Carolina Department of Revenue. Additionally, a summary of the role of the Attorney General in the life of the nonprofit organization is presented.

Textboxes are used throughout the manual to convey ideas and recommendations that may be especially helpful to new or existing community-based non-profit organizations. Often these organizations operate with limited resources and conduct their affairs almost exclusively through volunteers. The “textbox” recommendations have been added to reduce the potential for errors that may prove costly to your organization. These comments reflect one perspective of expert opinion, on “best practices” that may enable you to build and sustain a more effective organization.

In **Section 3**, we provide information that pertains to federal tax-exemption in accordance with Section (501(c) (3). We also summarize various legal obligations after incorporation and exemption.

Section 4 contains information about the critical fund raising function in which all nonprofit organizations must engage. We include legal obligations related to persons and agencies that you may hire as fundraising professionals to assist with these activities.

Section 5 Includes brief descriptions of connections between nonprofit organizations and other state agencies including the South Carolina Department of Revenue and the Attorney General.

Section 6 Ideas for developing your organization that have developed out of the experiences of many people who have worked to launch new nonprofit organizations.

Appendices

- A. Websites that may be of help to your nonprofit organization
- B. Major library resources for nonprofits in South Carolina
- C. Organizations/Associations that provide assistance to nonprofit organizations
- D. Other actions by nonprofit organizations that are handled by the Secretary of State
- E. Information on the Author

Section 2

THE OFFICE OF THE SECRETARY OF STATE

MARK HAMMOND
SECRETARY OF STATE
PUBLIC CHARITIES DIVISION
P.O. Box 11350
Columbia, South Carolina 29211
803-734-1790

OR

EDGAR BROWN BUILDING, SUITE 525
1205 PENDLETON STREET
Columbia, South Carolina 29201
803-734-2170

2.1 THE SECRETARY OF STATE AND NONPROFIT CORPORATIONS

The Secretary of State handles all incorporations of organizations in South Carolina. This office maintains the records of these corporations and establishes procedures by which citizens may access information about corporate entities. In addition to the initial filings to establish a corporation, the office of the Secretary of State is also the state government office where other transactions by corporations, including nonprofit corporations, are handled.

POINTS TO CONSIDER BEFORE ESTABLISHING A NEW NONPROFIT ORGANIZATION

1. Clarify the problem, need, or condition that has prompted your decision to create a new organization.
2. Determine whether or not several other like-minded citizens in your community will be able to commit time and resources to the work of getting a new organization off the ground.
3. See if your concerns can be addressed by an existing organization in your community.
4. Contact organizations in the community that may have programs/interests compatible with yours. See if your program can be developed within their mission and goals. If the organization is operating program similar to your idea, explore the possibility of having the program extended to a particular population or geographic area that you want to ensure is served by the activity. You can obtain information about nonprofit corporations from the Secretary of State. If you are not familiar with nonprofit organizations in your area, you can obtain the names and addresses of non profit corporations from the Secretary of State.
5. If you cannot find an organization that will be able to meet the need your group is concerned about, and you decide to proceed with establishing your own organization, you should first:
 - ◆ Secure filing fees for incorporation (\$25.00), and tax-exemption (\$150.00 or \$500.00).
 - ◆ Name the corporation
 - ◆ Develop by-laws for the organization. (See Appendix A, for Internet sites that may be helpful in developing bylaws.)

2.2 STARTING A NONPROFIT ORGANIZATION IN SOUTH CAROLINA

AT THE TIME OF INCORPORATION YOU WILL NEED TO:

Obtain a copy of the form titled "State of South Carolina Secretary of State Nonprofit Corporation Articles of Incorporation" (33-31-202) (see the opposite page for a sample of the first page of this form).

The form to incorporate a nonprofit corporation is available at no charge from the Secretary of State.

You may obtain a copy by requesting it by phone,
(803) 734-2170,

by writing to:

Secretary of State

P.O. Box 11350, Columbia, SC 29201,

by picking up a copy from

The Secretary of State,

Edgar Brown Building,

1205 Pendleton Street, Columbia, S.C., 5th floor.

Or, you may access forms, including the Articles of Incorporation form, from the website of the Secretary of State:

<http://www.scsos.com/forms.htm#Non-Profit>

If you intend to seek federal tax-exemption for your organization to be recognized in accordance with Section 501(c) (3) of the Internal Revenue Service Code, you will also find, in the forms section of this website, the 501(c) (3) Attachment that includes the language the IRS requires in the Articles of Incorporation when the Application for Recognition of Exemption is filed.

**STATE OF SOUTH CAROLINA
SECRETARY OF STATE
NONPROFIT CORPORATION
ARTICLES OF INCORPORATION**

TYPE OR PRINT CLEARLY IN BLACK INK

Pursuant to Section 33-31-202 of the South Carolina Code of Laws, as amended, the undersigned corporation submits the following information:

1. The name of the nonprofit corporation is _____

2. The initial registered office of the nonprofit corporation is _____
Street Address

_____ Zip Code
City County State

The name of the registered agent of the nonprofit corporation at that office is

Print Name

I hereby consent to the appointment as registered agent of the corporation.

Agent's Signature

3. Check "a", "b", or "c" whichever is applicable. Check only one box:

a. The nonprofit corporation is a public benefit corporation.

b. The nonprofit corporation is a religious corporation.

c. The nonprofit corporation is a mutual benefit corporation.

4. Check "a" or "b", whichever is applicable:

a. This corporation will have members.

b. This corporation will not have members.

5. The address of the principal office of the nonprofit corporation is

Street Address City County State Zip Code

6. If this nonprofit corporation is either a public benefit or religious corporation (when box "a" or "b" of paragraph 3 is checked), complete either "a" or "b", whichever is applicable, to describe how the remaining assets of the corporation will be distributed upon dissolution of the corporation.

a. Upon 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 asset not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations,

2.3 COMPLETING THE INCORPORATION FORM

(A sample of the correct incorporation form is located in Appendix D and at www.scsos.com. The sample corresponding to the following comments is included as an aid to your completion of the incorporation document.)

1. The name given your nonprofit corporation cannot duplicate the name of an existing corporation. You may check with the Secretary of State before filing the completed form to see if the chosen name can be used. If you are not planning to file your incorporation application immediately after clearing the name, you may reserve the name for future use through the Secretary of State.
2. The initial registered address is the corporation's address for legal notice. This address must be a physical location (street address or rural route number and not a PO Box). The registered agent is a person who can legally receive mail at the registered office address. Changes in either the registered agent or registered address must always be filed with the Secretary of State.
3. Usually organizations that plan to seek exemption from the IRS under Section 501(c)(3) or 501(c)(4) will be designated as "public benefit" corporations (a) under South Carolina law. However, incorporations for churches and religious organizations are common and these organizations often seek to have their 501(c)(3) status recognized by a letter from the IRS.
4. If "a" in #3 is checked, the corporation will not have members as prescribed by state law. Having "members" creates a lot more work to amend articles, dispose of assets, and to dissolve the corporation. If you check here to have "members" you also have to hold an annual membership meeting. Unless it is important for the organization's supporters to elect the Board, you are probably better off without members. Not having "members" in this sense does not prevent your organization from having people join, contribute to the work of the organization and be called "members". In this latter instance "membership" requirements and benefits are established by the organization's governing board as opposed to requirements of "membership" for Nonprofit Corporation Act purposes.
5. The principal office address may be a PO Box or street address. The registered agent address can be the same as the principal office address-unless the principal office address is a PO Box.
6. Public benefit and religious corporations must select one of these options. "6a" contains part of the language that is required in the Articles of Incorporation by organizations applying for 501(c)(3) status under the Internal Revenue Code. If "b" is checked and the name of an organization is designated as the recipient of assets in the event of dissolution, this recipient organization will only be able to receive the assets if, at the time of dissolution, it fulfills the legal criteria of an "eligible" organization as defined by the Internal Revenue Code.
7. Checked only if the corporation is a "mutual benefit" corporation. If your organization is a public benefit corporation or a religious corporation, it is not a mutual benefit corporation.
8. Your purpose statement is very important as it tells the IRS whether you are organized exclusively for purposes which are eligible for recognition of exemption under Section 501(c)(3). This statement may be included here or in an Attachment referenced here that also includes the Attachment provided by the Secretary of State (501(c)(3)) or worded according to instructions in IRS Publication 557. It is not sufficient to have the correct Statement of Purpose in the bylaws of your organization; it must be incorporated in the Articles of Incorporation. Otherwise, the IRS will require you to amend your Articles.

\$25.00 FILING FEE FOR INCORPORATION

South Carolina has simplified the process of incorporating a nonprofit organization and set the filing fee at a level that is within reach of any citizen of the state. The processes' simplicity and low cost sends a positive message of support to the all-important spirit of voluntarism which fuels the development of nonprofit organizations. Additionally, you can establish a nonprofit organization in South Carolina without having to engage the services of an attorney.

as said court shall determine, which are organized and operated exclusively for such purposes.

- b. Upon dissolution of the corporation, consistent with the law, the remaining assets of the corporation shall be distributed to

7. If the corporation is a mutual benefit corporation (when box "c" of paragraph 3 is checked), complete either "a" or "b", whichever is applicable, to describe how the (remaining) assets of the corporation will be distributed upon dissolution of the corporation.

- a. Upon dissolution of the mutual benefit corporation, the (remaining) assets shall be distributed to its members, or if it has no members, to those persons to whom the corporation holds itself out as benefiting or serving.

- b. Upon dissolution of the mutual benefit corporation, the (remaining) assets, consistent with the law, shall be distributed to

8. The optional provisions which the nonprofit corporation elects to include in the articles of incorporation are as follows (See 33-31-202(c) of the 1976 South Carolina Code of Laws, as amended, the applicable comments thereto, and the instructions to this form)

9. The name and address of each incorporator is as follows (only one is required)

Name	Address	Zip Code

10. Each original director of the nonprofit corporation must sign the articles but only if the directors are named in these articles:

Name (Only if named in articles)	Signature of director

11. Each incorporator must sign the articles.

Signature of incorporator

Signature of incorporator

2.4 GUIDELINES FOR COMPLETION OF PAGE TWO OF THE ARTICLES OF INCORPORATION FORM

8. Optional provisions to the Articles of Incorporation may be inserted here. Here is where you ensure that the “purpose statement” that guarantees that you are organized exclusively for purposes which are eligible for recognition of exemption is dealt with in this space in accordance with IRS regulations. Refer to IRS Publication 557 for specific instructions relative to this required language. Examples of optional provisions that you may want to include in the Articles of Incorporation are:
- a. Limiting the term of existence of the corporation. If this is not included in the Articles, the Term of Existence of the organization is “perpetual”.
 - b. Adding the full text of the language the IRS requires in the Articles of Incorporation of nonprofit organizations that apply for 501(c)(3) exempt status as an attachment.
9. Names and addresses of each incorporator. For additional names, attach a supplement or expand the space of a computer-generated copy of the form. Only one incorporator is needed.
10. If any of the incorporators are going to serve as members on the initial governing board (Trustees, Directors, etc.), they may sign here. The absence of a name here does not prohibit an individual from serving on the initial Board of Directors. If they sign, then the organizing meeting of the Board of Directors will be handled by board members listed here in addition to any others. If no signatures are in this space, then the organizing meeting of the corporation will be handled by the Incorporators who will, in addition to other business, appoint the initial Board of Directors.
11. All incorporators must sign in number 11 of this form. If more than three persons are serving as incorporators, an attachment with the corresponding names and signatures should be included.

2.5 FILING THE ARTICLES OF INCORPORATION

Submit your application for incorporation in duplicate to the Secretary of State so that a certified copy of the document is issued at that time. You will need this copy for your application to the IRS for federal tax-exemption.

If a new nonprofit corporation is to have members, then the rights of these members are covered under the incorporation law. Moreover, the Internal Revenue Service will require a specific plan for members that includes their rights, obligations, benefits, etc.

The current filing fee for Incorporation in South Carolina is \$25.00.

A check or money order for \$25.00 payable to the Secretary of State and a duplicate copy of the completed form must be filed by mail or in person with the Secretary of State.

If an error in the Incorporation document is found within 90 days and is a minor error, such as a misspelling, then “Articles of Correction” may be filed. After 90 days, or for more significant changes, an “Article of Amendment” is required. Sample forms are in Appendix D and on the Secretary of State’s website.

2.6 WHAT TO EXPECT AFTER FILING FOR INCORPORATION

1. Incorporation is established immediately after your completed forms have been certified by the Secretary of State.
2. If you have submitted your forms in duplicate at the time of filing, you will receive a certified copy of each page of the articles.
3. You will also receive a gold-embossed Certificate of Incorporation for your new corporation that is suitable for framing – but has no legal value.
4. Within a few days after incorporating, you will also receive a letter from the State of South Carolina, Department of Revenue, requesting that you submit your federal employer identification number (“EIN”) to the department with a copy of the letter requesting this number. Since the EIN is required at the time you submit the Application for Exemption in accordance with IRC 501(c)(3) you will be assured of having this number at that time. Should you decide to defer your Application for Recognition of Exemption to a later date, you should still obtain the EIN for this and other important purposes. Additional information about the relationship of nonprofit organizations to the S.C. Department of Revenue is provided in Section II.

2.7 THE INITIAL MEETING OF YOUR NEWLY ESTABLISHED CORPORATION

Minutes of all meetings of nonprofit corporations must be recorded and maintained by the organization at its principal place of business. In the corporation’s first meeting the following actions, at minimum, should be taken:

- A majority of the incorporators are required to meet to complete organization of the corporation if directors are not named in the Articles of Incorporation.
- Either the incorporators or the directors will, at minimum, elect officers, adopt bylaws and carry on other business brought before the meeting. Other business might include authorizing signatory authority for bank accounts, establishing a telephone connection for the corporation, authorizing letterhead, approving application for federal tax-exempt status, preparing the SS-4 to obtain an employer identification number (EIN), obtaining a post office box or specifying the business address for the corporation and completing other matters that provide the organization with a corporate “presence.”
- In the absence of an initial meeting, the incorporators will prepare a statement of actions taken that is signed by each incorporator.

2.8 CONNECTIONS BETWEEN INCORPORATION AND FEDERAL TAX EXEMPTION

- The 3rd page of the Articles of Incorporation form that you can fill-in or download from the website of the Secretary of State contains language that the IRS requires in the Articles of Incorporation of an organization seeking Recognition of exemption in accordance with Section 501(c)(3). Versions of this language can also be found in IRS Publication 557 and can be used as an attachment to the Articles of Incorporation.
- A certified copy of your organization’s Articles of Incorporation from the Secretary of State with the attachment that contains the IRS’s required language is submitted as part of the Application for Recognition of Exemption on IRS Form 1023.
- Names and addresses of the initial governing board members will also be required for the Application for federal Tax-exemption.

**2.9 OTHER ACTIONS OF CORPORATIONS THAT ARE HANDLED THROUGH
THE SECRETARY OF STATE:**

- 8 APPLICATION FOR A CERTIFICATE OF EXISTENCE
- 8 APPLICATION FOR USE OF INDISTINGUISHABLE NAME
- ◆ NOTICE OF TRANSFER OF RESERVED NAME
- ◆ APPLICATION FOR RENEWAL OF REGISTERED NAME
- ◆ REGISTERED NAME OF A FOREIGN CORPORATION
- ◆ NOTICE OF NAME CHANGE
- ◆ CHANGE OF REGISTERED OFFICE OR REGISTERED AGENT OR BOTH
- ◆ AGENT'S STATEMENT OF CHANGE OF REGISTERED OFFICE FOR EACH AFFECTED CORPORATION
- ◆ AGENT'S STATEMENT OF RESIGNATION
- ◆ NOTICE OF CHANGE OF PRINCIPAL OFFICE
- ◆ ARTICLES OF AMENDMENT
- ◆ ARTICLES OF MERGER
- ◆ ARTICLES OF DISSOLUTION
- ◆ ARTICLES OF REVOCATION OF DISSOLUTION
- ◆ APPLICATION FOR REINSTATEMENT
- ◆ APPLICATION FOR CERTIFICATE OF AUTHORITY (FOREIGN CORPORATION'S APPLICATION TO TRANSACT
- ◆ APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY
- ◆ CHANGE OF REGISTERED OFFICE OR REGISTERED AGENT OF FOREIGN CORPORATION
- ◆ APPLICATION FOR CERTIFICATE OF WITHDRAWAL
- ◆ NOTIFICATION BY EXISTING CORPORATION

Forms for transactions can be obtained from the Secretary of State (phone or mail requests or the website)

CERTIFIED COPIES OF INCORPORATION DOCUMENTS

Certified copies of any forms filed with the Secretary of State, including the corporation's Articles of Incorporation, may be obtained by submitting a request in writing or in person to the Secretary of State and paying the required fees for the document. A complete set of the Articles of Incorporation will include subsequent Articles of Correction and Articles of Amendment along with the original completed incorporation forms.

Section 3

3.1 Application for Federal Tax Exemption. Enables domestic organizations designated as 501(c)(3) to receive contributions that are deductible on the donor's federal income tax return. For exceptions to this general rule, refer to IRS Publication 557. The following points 4 -10 are references for your application for federal tax exemption and are NOT directly connected to the state incorporation process.

You will need to have:

4. A certified copy of your Articles of Incorporation.
5. Employee Identification Number (EIN) for the organization. This number must be obtained prior to filing the application for federal tax exemption. The application for the EIN is filed on IRS Form SS-4. All Internal Revenue forms, including the SS-4 may be obtained from any IRS office that maintains an inventory of tax forms, by mail, by downloading or completing the fill-in version on the Internal Revenue Service's Website.
6. Forms 1023 & 8718 and either a \$150 filing fee or a \$500 filing fee.
7. A description of what you plan to do, how you plan to do it. This description will demonstrate to the IRS that you will be operated exclusively for purposes eligible for Section 501(c)(3) recognition
8. Three years of financial records for your organization if you are an existing organization or a two year projected budget if you are a newly established organization.
9. Organizing documents if you are an Unincorporated Association
10. Bylaws

THE NONPROFIT ORGANIZATION'S FIRST BOARD OF DIRECTORS

The State of South Carolina's Nonprofit Incorporation Law requires that a nonprofit corporation have a minimum of three governing board members and three officers. These offices are President, Secretary and Treasurer. One person may hold two of these three offices, so you can have a President/Treasurer, Secretary/Treasurer, President / Secretary. Given the fact that "public benefit" corporations cannot be owned privately and private inurement by members of its governing board is prohibited, it is recommended that this first board, at minimum, be comprised of five to seven individuals. If there are members who are related, they should not constitute the majority of the Board of Directors

IRS PUBLICATION 557

Internal Revenue Service Publication 1023 is the application for federal tax-exemption form.. Supplementary information on nonprofit tax-exempt organization regulations is contained in IRS Publication 557.

3.2 WHAT TO EXPECT AFTER FILING FOR TAX-EXEMPTION

Once you file, you will first receive a notice by mail from the Internal Revenue Service advising you of the department's receipt of your application. The application will first go to an IRS EO specialist. If it looks okay, they will approve the application. That can happen in a few weeks. If there are problems, your application will then go on to someone else who will compile a list of questions that will be forwarded to you by letter.

The questions often make little sense. Sometime they are easy to answer. If there are problems, call the IRS staff person whose name is on the letter and talk to them. You can often work out the questions. If needed, request more time. Your Letter of Determination will not be issued until you have satisfactorily responded to all inquiries from the Internal Revenue Service about your application. This activity has been known to stretch the process to a year or more. To prevent delays it may help to have your application proofread by at least two other people familiar with your organization.

3.3 WHAT TO EXPECT IF THERE ARE NO QUESTIONS ABOUT YOUR APPLICATION

A copy of the Letter of Determination will be mailed to you by the IRS. If you are a newly established organization, your letter will be an "Advanced Ruling" of exempt status. The letter should be guarded carefully. It is your organization's legal proof that you are qualified by the IRS to receive funds without having to pay federal income tax and it will allow foundations, corporations, and individuals to make monetary donations to your organization and receive a tax deduction for their contribution.

THE MEANING OF TAX-EXEMPTION FOR NONPROFIT ORGANIZATIONS

Tax exempt status under section 501(c)(3) is the most critical step for the nonprofit corporation that plans to mount major programs to address societal needs and problems. It is the common criteria for most donors with regard to their expectations of your organization. Tax exemption opens the door for organizations to secure the "life-blood" of these organizations: donations in the form of grants and individual gifts.

BENEFITS OF TAX-EXEMPT STATUS AS A 501(C)(3)

1. Allows your organization to receive funds from foundations, corporations, businesses and individuals to support your mission and goals without having to pay federal income tax on those funds.
2. Allows your donors to take a tax-deduction for their gift to your organization.
3. Allows you to seek other types of certifications that may be appropriate to the mission of your organization.

3.4 INTERMEDIATE SANCTIONS

Assets owned by a non-profit organization cannot be used for the personal benefit of an individual who:

- (1) has direct or indirect control of the organization or
- (2) is able to substantially influence the affairs of the organization.

Within the tax code, those individuals are described as “disqualified persons”. In the Taxpayer Bill of Rights 2 Act of 1996, Congress enacted provisions designed to penalize the individual and avoid punishing, and possibly devastating, the non-profit organization for the actions of a disqualified person. The provisions – “intermediate sanctions” – impose an excise tax that penalizes a disqualified person by requiring the person to pay taxes on benefits received if those benefits exceed the value of the goods or services given. The tax can be as much as 235% of the difference between the value of the benefit received and the value of the goods or service given. In addition, 100% of the excess benefit received by the disqualified person has to be returned to the non-profit organization.

Even though the intermediate sanctions are assessed directly against a disqualified person under these provisions, the IRS still has the power to revoke a non-profit organization’s exempt status and will do so in highly abusive cases.

Several steps can be taken to minimize the possibility of exposure to this penalty. Some of them are as follow:

1. Identify disqualified persons. Get assistance from the organization’s accountant or attorney.
2. Do not allow the organization’s credit cards to be used for the personal expenses of any disqualified person.
3. Adopt a policy that does not allow the organization to pay any personal expenses of a disqualified person.
4. Document all transactions with disqualified persons and make sure that no excessive payments are made to them. If possible, establish a committee to review transactions with disqualified persons prior to entering into contractual relationships - verbal or written.
5. Review pay schedules and packages for reasonableness. If possible, establish a committee to review and/or determine compensation packages.

For More Information

- Steven T. Miller, director of Exempt Organizations at the IRS, has written an analysis of the intermediate sanctions regulations. It is available on the IRS Web site at <http://www.irs.gov/pub/irs-utl/m4958art.pdf>.
- A thorough discussion about intermediate sanctions, including examples of what is and is not an excess benefit transaction and who is and is not considered a disqualified person, precedes the temporary regulations in the *Federal Register*. The discussion and the regulations are available on the U.S. Government Printing Office Web site at http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=2001_register&docid=fr10ja01-31.pdf. (The document may take a few minutes to load.)
- The intermediate sanctions provisions are included in IRC Sec. 4958.

Section 4

SOUTH CAROLINA FUND RAISING REGULATIONS FOR NONPROFIT CORPORATIONS

4.1 Fund raising activities of nonprofit organizations in South Carolina are governed by Chapter 33-56-20, Solicitation of Charitable Funds. *Forms associated with required filings of nonprofit organizations, solicitors and fundraising counsel are in Appendix D and at the website of the Secretary of State.* Organizations "exempt" (this determination is made after the organization files the state's exemption form) from annual registration requirements to solicit funds include:

- Educational Institution (Schools, colleges, universities, and the foundations of South Carolina colleges and universities)
- Solicitation for the relief of a specified individual
- Organizations which raise less than \$5,000 in a calendar year
- Organizations which raise less than \$20,000 in a calendar year and have a letter of tax exemption from the IRS, if all of their functions including fundraising activities are carried on by persons who are paid no more than \$500 annually for their services
- Organization solicits within its own membership, including utility cooperatives
- Veterans organization with congressional charter
- The State, its political subdivisions, and any agencies or departments thereof which are subject to the disclosure provisions of the Freedom of Information Act

THE EXEMPTION APPLICATION MUST BE FILED WITH THE SECRETARY OF STATE

4.2 "SOUTH CAROLINA SOLICITATION OF CHARITABLE FUNDS ACT" DEFINITIONS:

Charitable purpose - means a purpose described in Section 501(c)(3) of the Internal Revenue Code or a benevolent, social welfare, scientific, educational, environmental, philanthropic, humane, patriotic, public health, civic, or other eleemosynary objective, including an objective of an organization of law enforcement personnel, firefighters, or other persons who protect the public safety if a stated purpose of the solicitations includes a benefit to a person outside the actual service membership of the organization

Contribution - means the promise, grant, or pledge of money, credit, assistance, or property of any kind or value. It does not include bona fide fees, dues, or assessments paid by members of an organization if membership is not conferred solely as consideration for making a contribution in response to a solicitation, and that membership does not bestow only a right to vote

Professional fund-raising counsel – means a person that for compensation plans, conducts, manages, prepares materials for, advises, or acts as a consultant, directly or indirectly, in connection with soliciting contributions for or on behalf of a charitable organization, but that actually does not solicit contributions as a part of these services. A bona fide salaried officer or employee of a charitable organization maintaining a permanent establishment within this State, or the bona fide salaried officer or employee of a parent organization certified as tax exempt, is not a professional fundraising counsel.

Professional solicitor - means a person that, for monetary consideration, solicits contributions for or on behalf of a charitable organization, either personally or through its agents, servants, or employees who are specially employed by or for a charitable organization and who are engaged in the solicitation of contributions under the direction of that person. "Professional solicitor" also means a person that plans, conducts, manages, carries on, advises, or acts as a consultant to a charitable organization in connection with the solicitation of contributions but does not qualify as "professional fundraising counsel" within the meaning of this chapter. A bona fide salaried officer, unpaid director, a bona fide employee of a charitable organization, or a part-time student employee of an educational institution is not a professional solicitor. A paid director or employee is not a professional solicitor unless his salary or other compensation is paid as a commission computed on the basis of funds actually raised or to be raised.

4.6.1 Basis of Exemption from registration (South Carolina) according to the Solicitation of Charitable Funds Act of 1994. These classifications determine whether or not an organization has to register to solicit charitable funds in South Carolina.

South Carolina nonprofit organizations that fit one of six descriptions may be eligible for exemption under South Carolina law. These organizations include:

- **Educational Institution (Schools, colleges, universities, and the foundations of South Carolina colleges and universities**
- **Solicitation for the relief of a specified individual**
- **Organizations which raise less than \$5,000 in a calendar year**
- **Organizations which raise less than \$20,000 in a calendar year and have a letter of tax exemption from the IRS, if all of their functions including fundraising activities are carried on by persons who are paid no more than \$500 annually for their services**
- **Organization solicits within its own membership, including utility cooperatives**
- **Veterans organization with congressional charter**
- **The State, its political subdivisions, and any agencies or departments thereof which are subject to the disclosure provisions of the Freedom of Information Act**

Application for Exemption in accordance with this provision of S. C. law is made through the Office of the Secretary of State.

Section 5

5.1 OTHER SOUTH CAROLINA AGENCIES CONNECTED TO NONPROFIT ORGANIZATIONS

Over the course of your nonprofit agency's lifetime, other state agencies besides the Secretary of State may become involved with your organization in some way. The South Carolina Department of Revenue will certainly be involved with you if only through your required filings with the department of any tax liabilities that cannot be exempt.

A FEW OF THE IMPORTANT AREAS OF NONPROFIT OPERATIONS THAT COME UNDER THE STATUTORY AUTHORITY OF THE S.C. DEPARTMENT OF REVENUE INCLUDE:

STATE AND LOCAL TAX EXEMPTIONS

Tax exemptions obtained at the state or local level of government are usually contingent upon an organization's receipt of federal tax-exemption. Consequently we presented the application process for Federal Tax-Exemption before discussing other exemptions that may apply to a nonprofit and its activities to highlight the necessity of first gaining the federal recognition.

- ◆ **Exempt property for nonprofit organizations that have attained federal tax exemption.** Application for consideration for state property tax exemption is made on Form PT-401 issued by the S. C. Department of Revenue. (A copy of Form PT-401 along with instructions are in Appendix D as are all of the other forms referred to in this section)
- ◆ **Fundraising Events by Nonprofit Organizations:** Includes information as to Sales Tax, Admissions Tax, and ABC.
- ◆ **Exemptions from the sales tax for nonprofit organizations must be applied for on Form ST-387 (Appendix D).** This exemption only applies to sales or purchases for resale by eligible nonprofit organizations. Purchases of property used by the nonprofit organization (i.e., computers, furniture, supplies, etc.) do not come within this exemption.

- ◆ **Admissions tax exemptions are applied for by using Form L-2068**
- ◆ **Sale of Beer and Wine.** Application for a temporary beer, wine, mini-bottle or alcoholic license are applied for on Form ABL 900

5.2 DEPARTMENT OF REVENUE APPLICATIONS THAT MAY BE OF IMPORTANCE TO NONPROFIT ORGANIZATIONS:

- ◆ Business Tax Application - Form SCTC-111
- ◆ Application for a license to operate a place of amusement (Form L-514)

5.3 Contact and Address information for the SC Department of Revenue:

**STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
301 Gervais Street
P.O. 125
Columbia, South Carolina 29214**

**Burnet R. Maybank, III
Director**

Information about the Department of Revenue and Forms that can be downloaded from the computer can be accessed through the department's website whose address is:

<http://www.sctax.org>



Phone numbers are available on the website.

Two that may be useful to the nonprofit organization are:

Exempt Property: 803.898.5480

Forms: 803.898.5320
1.800.768.3676

**REAL PROPERTY
AND
COMMERCIAL
ACTIVITY**

As a general rule, nonprofit organizations should consult with the S.C. Department of Revenue with regard to the status of any real property it owns or plans to purchase. Also consult with this agency whenever fundraising activities may encroach on areas generally considered part of the "commercial" arena; e.g., sales of products, and entertainment activities.

5.4 THE SOUTH CAROLINA ATTORNEY GENERAL

The Attorney General is the regulator of nonprofits---except in areas where the Secretary of State has authority e.g. charitable solicitation. This role of the AG flows from the Nonprofit Corporation Act. He May:

- ◆ Make investigations into the organization, conduct, and management of a nonprofit corporation, examine and take copies of all books, accounts, records, minutes, letters, memoranda, documents, checks, vouchers, telegrams, articles, bylaws and any and all other records of any nonprofit as often as it is necessary to show that the corporation has been, or is, engaged in acts or conduct in violation of its charter rights and privileges or in violation of any law of South Carolina.

In the event the Attorney General needs to examine your organization's records, a written request to do so will be made to the president or another officer of the nonprofit organization or to an agent. The law requires that this officer or agent immediately permit this inspection and examination.

5.5 SALE AND DISSOLUTION OF ASSETS

- ◆ A public charity must give written notice to the Attorney General twenty days before it sells, leases, exchanges, or otherwise disposes of all, or substantially all, of its property if the transaction is not in the usual and regular course of its activities unless the Attorney General has given the nonprofit a written waiver.

5.6 NOTICE TO THE ATTORNEY GENERAL IN THE EVENT OF DISSOLUTION

- ◆ A public charity shall give the Attorney General written notice that it intends to dissolve at or before the time it delivers articles of dissolution to the Secretary of State. The notice shall include a copy or summary of the plan of dissolution.
- ◆ No assets may be transferred or conveyed by a public charity as part of the dissolution process until twenty days after it has given the written notice required to the Attorney General or until the Attorney General has consented in writing to the dissolution, or indicated in writing that he will take no action with respect to the transfer or conveyance, whichever is earlier.
- ◆ When all or substantially all of the assets of a public charity have been transferred or conveyed following approval of dissolution, the board shall deliver to the Attorney General a list showing those, other than creditors, to whom the assets were transferred and conveyed. The list shall indicate the addresses of each person, other than creditors, who received assets and indicate what assets each received.

5.7 JUDICIAL DISSOLUTIONS

THE ATTORNEY GENERAL MAY INITIATE A PROCEEDING IN THE COURT OF COMMON PLEAS TO HAVE A NONPROFIT CORPORATION DISSOLVED IF THE CORPORATION:

- ◆ OBTAINED ITS ARTICLES OF INCORPORATION THROUGH FRAUD
- ◆ CONTINUED TO EXCEED OR ABUSE THE AUTHORITY CONFERRED UPON IT BY LAW
- ◆ IS A PUBLIC BENEFIT CORPORATION AND THE ASSETS ARE BEING MISAPPLIED OR WASTED
- ◆ IS A PUBLIC BENEFIT CORPORATION AND IT IS NO LONGER ABLE TO CARRY OUT ITS PURPOSES
- ◆ HAS IMPROPERLY SOLICITED MONEY OR HAS FRAUDULENTLY USED THE MONEY SOLICITED OR
- ◆ HAS CARRIED ON, CONDUCTED, OR TRANSACTED ITS BUSINESS OR AFFAIRS IN A PERSISTENTLY FRAUDULENT OR ILLEGAL MANNER.

Proceedings by the Attorney General to dissolve a corporation take place in the county where the corporation's principal office is located; if the corporation has failed to maintain a principal office or failed to report any change of the office, the proceedings will take place in the Court of Common Pleas in Richland County.

Whenever parties (other than the Attorney General) are authorized to bring about involuntary dissolution proceedings against a nonprofit corporation, the parties must give written notice of the proceedings to the Attorney General immediately.

**5.8 HOW TO CONTACT THE OFFICE OF THE ATTORNEY GENERAL OF
SOUTH CAROLINA**

Mailing Address:

THE HONORABLE HENRY MCMASTER
OFFICE OF THE ATTORNEY GENERAL
P.O. Box 11549
Columbia, South Carolina 29201

Address:

REMBERT DENNIS BUILDING
1000 Assembly Street
Room 501
Columbia, South Carolina 29201

Website:

www.scattorneygeneral.org

Email:

info@scattorneygeneral.com

Telephone:

1.803.734.3970

section 6

6.1 AVOID ERRORS COMMONLY MADE BY NONPROFIT LEADERS

PRIOR TO CREATING THE ORGANIZATION

BE CERTAIN TO:

- *Adequately assess the need for the organization in the target area*
- *Adequately assess the potential voluntary and monetary support for the organization in the target area*
- *Ensure that persons selected for the initial board are unrelated by kinship*
- *Ensure that persons selected for the board really can commit "time" to the institution*
- *Understand that the nonprofit organization is not a privately owned business of the founders or board members*

AFTER THE ORGANIZATION IS INCORPORATED AND HAS ATTAINED TAX-EXEMPT STATUS

IN GOVERNANCE:

- *Prepare board members for their critical work as voluntary leaders of a newly developing organization*
- *Develop a comprehensive plan for the organization and its major functions*
- *Thoroughly check the experience and credentials of professionals who are paid to provide services to the organization*
- *Establish limitations on terms of offices of people serving on the board - and plan for succession of board members*
- *Review Articles of Incorporation and Bylaws to ensure their compliance with the organization's mission, tax and corporation laws and coverage of directors and officers' expectations and duties*
- *Ensure that the number of board members established by the Bylaws is actually serving*
- *Establish standards for board membership including attendance at board meetings, committee service, personal financial support of the organization, conflict of interest disclosure and other important standards of board performance*

- *Enact and execute a policy to remove board members who are not contributing to the work of the organization*
- *Establish a policy that specifies materials that must be distributed to board members prior to the board meeting; i.e., minutes of the last meeting, current financial statements, current reports of committees, summaries of decisions the board will be asked to make, copies of resolutions proposed for adoption, etc.*
- *Establish board committees appropriate to the needs of the organization*
- *Establish the limits of authority of board committees and their reporting requirements, i.e., reports to the full board, reports to the full board in executive session*
- *Plan to purchase Directors & Officers insurance and to have it annually reviewed by legal counsel with regard to:*
 - ◆ *Events it covers*
 - ◆ *Events it does not cover*
 - ◆ *Deductibles*
 - ◆ *Co-insurance requirements/limitations*
 - ◆ *Gaps that can be plugged by other types of coverage*

OR

- *Resist the tendency to rely on “how we did it in xyz organization” for years to guide decisions about your new organization*
- *Ensure that elections are held routinely so that no board members term exceeds the 5 consecutive year limit set by the state law.*

IN THE AREA OF FUND RAISING:

- *Develop a comprehensive fundraising program*
- *Thoroughly research funding prospects*
- *Understand that the organization cannot be sustained over the long term solely on “grants”*
- *Develop a clear and concise case for support*
- *Establish the all important “relationships” that are the backbone of fund raising*
- *Prepare fundraising materials that are consistent with the highest quality of information and proposals*
- *Ensure that the organization’s exempt status is not jeopardized by lobbying activities, in excess of those permitted as a section 501(c)(3) organization, political activities, or disreputable fundraising activities*

IN THE AREA OF VOLUNTEER SERVICES:

- *Assess organizational risks*
- *Establish the status of volunteers with regard to indemnification*
- *Provide “job descriptions” for volunteers*
- *Ensure management oversight of all volunteer activities*
- *Establish a volunteer appreciation program*
- *Provide adequate liability insurance*

IN THE AREA OF MANAGEMENT OVERSIGHT:

- *Specify the constituency and/ or geographic region the organization targets for its services/ programs*
- *Ensure that finances of the organization are handled in accordance with standard accounting principles for nonprofit organizations*
- *Regularly report on the organization’s activities to key stakeholders*
- *Consistently develop and employ an evaluation system for all aspects of the organization*
- *Maintain accurate records of the affairs of the organization including legal instruments, minutes of meetings, board roster, etc.*
- *Ensure compliance with reporting and registration requirements of state and federal regulations*

Appendices

APPENDIX A

APPENDIX A CONTAINS INFORMATION CONCERNING:



Helpful Internet Sites for Nonprofit Organizations

HELPFUL INTERNET SITES FOR NONPROFIT ORGANIZATIONS
GOVERNMENTAL SITES

THE US DEPARTMENT OF EDUCATION

Information about funding opportunities, research and statistics, student financial aid, etc.

<http://www.ed.gov>

U.S. FEDERAL GOVERNMENT AGENCIES DIRECTORY

[HTTP://WWW.FIRSTGOV.GOV/](http://www.firstgov.gov/)

SOUTH CAROLINA SECRETARY OF STATE

<http://www.scsos.com/>

Downloadable Copy of the Manual "Guidelines for S.C. NonProfit Organizations

<http://www.scsos.com/forms/Charities%20Manual/Charities%20Manual.pdf>

SOUTH CAROLINA DEPARTMENT OF REVENUE

<http://www.dor.state.sc.us>

OFFICE OF THE ATTORNEY GENERAL FOR SOUTH CAROLINA

<http://www.scattorneygeneral.org>

INTERNAL REVENUE SERVICE

- ◆ The forms (990 & 990EZ) for nonprofit financial filing, as well all other publications you will need for tax-exemption, financial reporting, etc. for your nonprofit organization can be downloaded from this site:

<http://www.irs.ustreas.gov>

You can also obtain these forms from any IRS office or by mail or any other place that has tax forms.

HELPFUL INTERNET SITES FOR NONPROFIT ORGANIZATIONS

OTHER HELPFUL SITES

LINKS TO FUNDING SOURCES

Contains a variety of useful information for nonprofit organizations including online guide-lines for private and corporate foundations and services available through The Foundation Center itself.

<http://www.fdncenter.org/>

THE MOVEMENT FOR BELOVED COMMUNITY, SUPPORT FOR COMMUNITY ORGANIZATIONS

- ◆ Dedicated to building community structures that foster local community control. Contains links to public and private funding sources

<http://www.home.earthlink.net/~rflyer/helpgroupssub.html>

NATIONAL COMMITTEE FOR RESPONSIVE PHILANTHROPY

- ◆ Organization dedicated to making philanthropy more responsive to poor people and to critical public needs

<http://www.ncrp.org/index.html>

SCI WAY

- ◆ The South Carolina Business Directory

<http://www.sciway.net>

- 8 The South Carolina Association of Nonprofit Organizations (Resources for Nonprofits)

<http://www.scanpo.org>

Appendices

APPENDIX B

APPENDIX B CONTAINS INFORMATION CONCERNING:



South Carolina Library Resources and Services

SOUTH CAROLINA LIBRARY RESOURCES AND SERVICES

GRANTS RESEARCH COLLECTION AT THE SOUTH CAROLINA STATE LIBRARY

The South Carolina State Library is a Cooperating Collection designated by the Foundation Center in New York to receive and make available information on philanthropic foundations. The Grants Research Collection includes numerous reference works published by the Foundation Center and other publishers, U.S. Internal Revenue Service '990-PF income tax returns of South Carolina foundations, periodicals on fund raising, CD-ROMS, and a small number of foundation annual reports. There are also a wide variety of books on grant seeking and fund-raising strategies, grant proposal writing, and the operation of nonprofit organizations.

The South Carolina State's Library hours are 8:30 a.m.-5:00 p.m. Monday through Friday. The Library's reference staff is available to provide assistance in using the Grants Research Collection and can answer factual questions on specific foundations. Some materials are available for loan through the Library's interlibrary loan service. For additional information on this collection see the library's web page (<http://www.state.sc.us/scsl/grants.html>). Individuals planning to visit the State Library are encouraged to call ahead for information: (803) 734-8666.

OTHER COOPERATING COLLECTIONS IN SOUTH CAROLINA

The Anderson County Library, Charleston Country Library, and the Community Foundation of Greater Greenville also serve as Cooperating Collections of the Foundation Center. As such, the libraries maintain a collection of foundation directories and related titles, including copies of 990-PF income tax returns for South Carolina foundations. Inquiries regarding any of these collections should be directed to:

Anderson County Library
P.O. Box 4047
202 East Greenville Street
Anderson, SC 29621
Phone: (864) 260-4500
Fax: (864) 260-4510

Charleston County Library
68 Calhoun Street
Charleston, SC 29401
Phone: (843) 805-6930
Fax: (843) 722-0429

Community Foundation Of
Greater Greenville
P.O. Box 6909
27 Cleveland Street, Suite 101
Greenville, SC 29606
Phone: (864) 233-5925
Fax: (864) 242-9292

Appendices

APPENDIX C

APPENDIX C CONTAINS INFORMATION CONCERNING:



Sources of Support for Nonprofit Organizations

SOURCES OF SUPPORT FOR NONPROFIT ORGANIZATIONS

THE SOUTH CAROLINA ASSOCIATION OF NONPROFIT ORGANIZATIONS **(SCANPO)**

The South Carolina Association of Nonprofit Organizations is the only statewide network that brings together all charitable nonprofit organizations to strengthen the effectiveness of the state's nonprofit sector. SCANPO's members include many of the state's smallest and largest nonprofits.

Mission: In partnership with its members, SCANPO works to: improve charitable services to citizens of South Carolina by strengthening the leadership and management capacity of nonprofit organizations.

Program Areas

The Advocacy Program addresses legislative, policy and tax issues that affect the nonprofit sector. This program works with nonprofit leaders to educate public leaders about the nonprofit sector's contributions to society. The Advocacy Program also provides training on charitable lobbying.

The Membership Program serves member organizations by creating a sense of community and promoting exchange through networking opportunities, such as regional member meetings and the Annual Conference. Members also receive benefits such as group purchasing discounts, discounts on publications, and access to SCANPO's on-site library.

The Communications Program reaches a broad audience to increase the visibility and recognition of both SCANPO and the South Carolina nonprofit sector through the media, Internet and publications

The Training and Technical Assistance Program serves staff of all nonprofits by offering a variety of learning opportunities to enhance professional and personal development, and build capacity in nonprofit organizations.

Membership

Organizations exempt from taxes under statute 501(c)(3) of the Internal Revenue Service code are eligible for membership in SCANPO and membership dues are charged according to the organization's annual operating budget. Organizations that are not 501(c)(3) entities may join SCANPO as a "Friend of Nonprofit". For additional information about SCANPO call 803/929.0399 or visit www.scanpo.org

SC ASSOCIATION OF COMMUNITY DEVELOPMENT CORPORATIONS

The SC Association of Community Development Corporations is a statewide trade association of nonprofit, community-based development corporations dedicated to job creation, small business development and quality of life improvements within the state's economically distressed communities. The Association places particular emphasis on promoting development in communities that have been left out of the economic mainstream, especially minority communities.

Characteristics of member organizations:

- (a) 501(c)(3) tax-exempt organizations
- (b) organizations whose primary mission is the development and improvement of low-income communities through economic and related developments.
- (c) organizations whose activities and decisions are initiated, managed and controlled by the constituents of their local communities
- (d) organizations that create projects that position their constituents to own, manage and develop businesses, affordable housing and services that contribute to a climate that is conducive to community reinvestment and revitalization.

Contact Person/Information:

South Carolina Association of Community Development Corporations
658 Rutledge Avenue,
2nd Floor
Charleston, SC 29403
(843) 579.9855
Facsimile
843.579.0232

Bernie Mazyck President & CEO

<http://www.communitydevelopmentsc.org/>

Appendices

APPENDIX D

APPENDIX D CONTAINS INFORMATION CONCERNING:



Required Filing Forms and Reports for Nonprofit Corporations

Forms Available From the Office of the Secretary Of State

- ARTICLES OF INCORPORATION
- ARTICLES OF AMENDMENT
- NOTIFICATION BY EXISTING CORPORATION
- ARTICLES OF CORRECTION
- ARTICLES OF MERGER
- NOTICE OF CHANGE OF A PRINCIPAL OFFICE FOR A NONPROFIT CORPORATION
- ARTICLES OF DISSOLUTION
- APPLICATION TO RESERVE A NONPROFIT CORPORATE NAME
- NOTICE OF CHANGE OF REGISTERED OFFICE OR REGISTERED AGENT OR BOTH
- APPLICATION BY A FOREIGN NONPROFIT CORPORATION FOR A CERTIFICATE OF AUTHORITY TO TRANSACT BUSINESS IN THE STATE OF SOUTH CAROLINA
- APPLICATION BY A FOREIGN NONPROFIT CORPORATION FOR AN AMENDED CERTIFICATE OF AUTHORITY TO TRANSACT BUSINESS IN THE STATE OF SOUTH CAROLINA
- APPLICATION BY A FOREIGN NONPROFIT CORPORATION FOR A CERTIFICATE OF WITHDRAWAL FROM THE STATE OF SOUTH CAROLINA
- APPLICATION FOR REINSTATEMENT OF A NONPROFIT CORPORATION DISSOLVED BY ADMINISTRATIVE ACTION
- REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION
- APPLICATION FOR EXEMPTION

- ANNUAL FINANCIAL REPORT
- REGISTRATION APPLICATION FOR PROFESSIONAL FUNDRAISING COUNSEL
- REGISTRATION APPLICATION FOR PROFESSIONAL SOLICITOR
- PROFESSIONAL SOLICITOR'S BOND
- INDIVIDUAL PROFESSIONAL SOLICITOR REGISTRATION STATEMENT
- JOINT FINANCIAL REPORT FOR SOLICITATION CAMPAIGN

Department of Revenue and Taxation Forms

- APPLICATION FOR EXEMPTION
- APPLICATION FOR SALES TAX EXEMPTION FORM FOODSTUFFS SOLD TO CERTAIN NONPROFIT ORGANIZATIONS
- APPLICATION FOR CERTIFICATE
- AFFIDAVIT TO LIMIT TO THREE HUNDRED DOLLARS THE MAXIMUM SALES/USE TAX ON SALES OF MUSICAL INSTRUMENTS AND OFFICE EQUIPMENT TO RELIGIOUS ORGANIZATIONS
- APPLICATION FOR SALES TAX EXEMPTION UNDER CODE SECTION 12-36-2120(41), "EXEMPT ORGANIZATIONS"

as said court shall determine, which are organized and operated exclusively for such purposes.

- b. Upon dissolution of the corporation, consistent with the law, the remaining assets of the corporation shall be distributed to

7. If the corporation is a mutual benefit corporation (when box "c" of paragraph 3 is checked), complete either "a" or "b", whichever is applicable, to describe how the (remaining) assets of the corporation will be distributed upon dissolution of the corporation.

- a. Upon dissolution of the mutual benefit corporation, the (remaining) assets shall be distributed to its members, or if it has no members, to those persons to whom the corporation holds itself out as benefiting or serving.
- b. Upon dissolution of the mutual benefit corporation, the (remaining) assets, consistent with the law, shall be distributed to

8. The optional provisions which the nonprofit corporation elects to include in the articles of incorporation are as follows (See 33-31-202(c) of the 1976 South Carolina Code of Laws, as amended, the applicable comments thereto, and the instructions to this form)

9. The name and address of each incorporator is as follows (only one is required)

Name	Address	Zip Code

10. Each original director of the nonprofit corporation must sign the articles but only if the directors are named in these articles:

Name (Only if named in articles)	Signature of director
Name (Only if named in articles)	Signature of director
Name (Only if named in articles)	Signature of director

11. Each incorporator must sign the articles.

Signature of incorporator
Signature of incorporator

Signature of incorporator

FILING INSTRUCTIONS

1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
2. If space in this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this using a computer disk, which will allow for expansion of space on the form.
3. This form must be accompanied by the filing fee of \$25.00 payable to the "Secretary of State."

Return to: Secretary of State
P.O. Box 11350
Columbia, SC 29211

4. If this organization is a Political Association it must also be accompanied by the First Annual Report of Corporations and an additional \$25.00 fee is required.

NOTE

THE FILING OF THIS DOCUMENT DOES NOT, IN AND OF ITSELF, PROVIDE AN EXCLUSIVE RIGHT TO USE THIS CORPORATE NAME ON OR IN CONNECTION WITH ANY PRODUCT OR SERVICE. USE OF A NAME AS A TRADEMARK OR SERVICE MARK WILL REQUIRE FURTHER CLEARANCE AND REGISTRATION AND BE AFFECTED BY PRIOR USE OF THE MARK. FOR MORE INFORMATION, CONTACT THE TRADEMARKS DIVISION OF THE SECRETARY OF STATE'S OFFICE AT (803) 734-1728.

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

NONPROFIT CORPORATION
ARTICLES OF AMENDMENT

TYPE OR PRINT CLEARLY WITH BLACK INK

Pursuant to the provisions of Section 33-31-1005 of the 1976 South Carolina Code of Laws, as amended, the applicant delivers to the Secretary of State these articles of amendment.

1. The name of the nonprofit corporation is _____

2. Date incorporated _____

3. Specify (a) the text of every amendment adopted, and (b) list when each amendment was adopted.

4. [] By checking this paragraph #4 the applicant represents that (a) approval of the amendment by the members was not required, (b) the amendment was approved by a sufficient vote of the board or directors or the incorporators. (Do not check this paragraph #4 if member vote was required or if the required vote of directors or incorporators was not obtained.)

5. If the approval of the members was required to adopt the amendment(s), provide the following information:

(a) Designation (Classes of Membership)

(b) Number of memberships outstanding

(c) Number of votes entitled to be cast by each class entitled to vote separately on the amendment

(d) Number of votes of each class indisputably voting on the amendment

(e) Complete one of the following as appropriate

(i) Total number of votes cast for and against the amendment by each class entitled to vote separately _____

(ii) Total number of undisputed votes cast for the amendment by each class which was sufficient for approval for that class _____

- 6. By checking this paragraph #6 the applicant represents that approval of the amendment by some person or persons other than the members, the board, or the incorporators is required pursuant to Section 33-31-1030 of the 1976 South Carolina Code of Laws, as amended, and that the approval was obtained. (Do not mark paragraph #6 if either of these statements is not true.)
- 7. If the amendment provides for an exchange, reclassification, or cancellation of memberships, provisions for implementing the amendment must be set forth here if provisions are not contained in the amendment itself _____

- 8. If this corporation is converting from either a public benefit or religious corporation into a mutual benefit corporation, mark this paragraph #8 which certifies that a notice, including a copy of the proposed amendment, was delivered to the South Carolina Attorney General at least twenty days before the consummation of the amendment.

Date _____

Name of Corporation

Signature or Officer

Type or Print Name and Office

FILING INSTRUCTIONS

- 1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
- 2. If the space in this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this using a computer disk which will allow for expansion of space on the form.
- 3. This form must be accompanied by the filing fee of \$10.00 payable to the Secretary of State.

Return to: Secretary of State
P.O. Box 11350
Columbia, SC 29211

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

NONPROFIT CORPORATION
NOTIFICATION BY EXISTING CORPORATION

TYPE OR PRINT CLEARLY IN BLACK INK

Pursuant to Section 33-31-1707 of the 1976 South Carolina Code of Laws, as amended, the undersigned corporation submits the following:

1. The name of the nonprofit corporation is _____

2. Check the appropriate box as to state of incorporation:

a. The corporation was incorporated in South Carolina on _____

b. The corporation was not incorporated in South Carolina, but was qualified to do business in South Carolina as of _____

3. The registered office of the nonprofit corporation in the state of South Carolina is

_____ Street Address

_____ City County State Zip Code

The name of the registered agent of the nonprofit corporation at that office is

_____ Name Signature

4. If the principal office of the nonprofit corporation listed on the original declaration and petition for incorporation as a domestic nonprofit corporation or application for certificate of authority to transact business as a foreign nonprofit corporation is no longer the location of the corporation's principal office, list the corporation's current address:

_____ Street Address

_____ City County State Zip Code

5. The corporation hereby elects to be designated as either a public benefit, religious, or mutual benefit corporation by checking the appropriate box. Check either box (a), (b), or (c) whichever is applicable. Check only one box.

a. The nonprofit corporation is a public benefit corporation.

b. The nonprofit corporation is a religious corporation.

c. The nonprofit corporation is a mutual benefit corporation.

Name of Corporation

Date _____

Signature

Name

Capacity

FILING INSTRUCTIONS

1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
2. If the space in this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this using a computer disk which will allow for expansion of space on the form.
3. This form must be accompanied by the filing fee of \$10.00 payable to the Secretary of State.

Return to: Secretary of State
P.O. Box 11350
Columbia, SC 29211

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

ARTICLES OF CORRECTION
FOR A
NONPROFIT CORPORATION

TYPE OR PRINT CLEARLY IN BLACK INK

The following information is submitted pursuant to Section 33-31-124 of the 1976 South Carolina Code of Laws, as amended:

1. Name of Corporation: _____

Date incorporated or authorized to do business: _____

2. That on _____ the corporation filed (fill out whichever is applicable):

a. The following described document:

b. The attached document (attach a copy of the document).

3. That this document was incorrect in the following manner:

4. That the incorrect matters stated above in #3 should be revised as follows:

Date _____

Signature

Name and Capacity

FILING INSTRUCTIONS

1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
2. If space on this form is not sufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this using a computer disk, which will allow for expansion of space on this form.
3. This form must be accompanied by the filing fee of \$10.00, payable to the Secretary of State.

Return to: Secretary of State
PO Box 11350
Columbia, SC 29211

SPECIAL NOTE

Section 33-31-124(C) of the 1976 South Carolina Code of Laws, as amended, states that the articles of correction are effective on the effective date of the document they correct except as to persons relying on the uncorrected document and adversely affected by the correction. As to those persons, articles of correction are effective when filed.

**SOUTH CAROLINA
SECRETARY OF STATE**

**NONPROFIT CORPORATION
ARTICLES OF MERGER**

TYPE OR PRINT CLEARLY IN BLACK INK

Pursuant to the provisions of Section 33-31-1104 of the 1976 South Carolina Code of Laws, as amended, the applicant delivers to the Secretary of State these Articles of Merger.

1. The names of the merging corporations are:

2. Attach a duplicate copy of the plan of merger.

3. [] By checking this paragraph (#3), the applicant represents that (a) approval of the plan of merger by the members was not required, and (b) that the plan of merger was approved by a sufficient vote of the board of directors of each corporation. (Do **NOT** check this paragraph if member vote was required or if the required vote of directors was not obtained.)

4. If the approval of the members of one or more of the corporations was required to adopt the plan of merger, provide the following information.

- (a) Designation (Classes of Membership):

- (b) Number of memberships outstanding: _____

- (c) Number of votes entitled to be cast by each class entitled to vote separately on the plan:

- (d) Number of votes of each class indisputably voting on the plan:

- (e) Complete ONE of the following as appropriate:

- (1) Total number of votes cast for and against the plan by each class entitled to vote separately on the plan:

- (2) Total number of undisputed votes cast for the plan by each class which was sufficient for approval by that class:

5. By checking this paragraph (#5), the applicant represents that approval of the plan by some person or persons other than the members of the board is required pursuant to Section 33-31-1103(a)(3) of the 1976 South Carolina Code of Laws, as amended, and that the approval was obtained. (Do NOT mark paragraph #5 if either of these statements are not true.)

6. Delayed effective date: _____
(Unless a delayed effective date is specified, a merger takes effect when the articles of merger are filed.)

Date _____

Name of Surviving Corporation

Signature

Type or Print Name and Office

FILING INSTRUCTIONS

1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
2. If space on this form is not sufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this using a computer disk, which will allow for expansion of space on the form.
3. This form must be accompanied by the filing fee of \$10.00, payable to the Secretary of State.

Return to: Secretary of State
PO Box 11350
Columbia SC 29211

**STATE OF SOUTH CAROLINA
SECRETARY OF STATE**

**NOTICE OF CHANGE OF PRINCIPAL OFFICE
FOR A
NONPROFIT CORPORATION**

TYPE OR PRINT CLEARLY IN BLACK INK

Pursuant to Section 33-31-505 of the 1976 South Carolina Code of Laws, as amended, the undersigned corporation submits the following information:

1. Name of Corporation whose principal office is changing: _____

2. The corporation is, check either box "a " or "b":

a. A domestic corporation incorporated under the laws of South Carolina,
Date Incorporated _____

b. A foreign corporation incorporated under the laws of another state or
jurisdiction but qualified to transact business in South Carolina,
Date Qualified _____

3. Current street address (with zip code) of the corporation's principal office:

Street Address

City County State Zip Code

4. Unless a delayed date is specified, this application shall be effective upon acceptance for filing by the Secretary of State (See Section 33-31-123(b) of the 1976 South Carolina Code of Laws, as amended: _____

5. Former street address (with zip code) of the corporation's principal office

Street Address

City County State Zip Code

Date _____

Signature of Officer

Type or Print Name & Office

FILING INSTRUCTIONS

1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
2. The form must be filed within 30 days of the change in principal office.
3. The form must be executed by an officer of the corporation or other person who performs the functions of an officer.

4. If space in this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this a computer disk, which will allow for expansion of space on this form.
5. This form must be accompanied by the filing fee of \$10.00 payable to the Secretary of State.

Return to: Secretary of State
P.O. Box 11350
Columbia, SC 29211

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

ARTICLES OF DISSOLUTION
FOR A
NONPROFIT CORPORATION

TYPE OR PRINT CLEARLY IN BLACK INK

Pursuant to the provisions of Section 33-31-1404 of the 1976 South Carolina Code of Law, as amended, the undersigned corporation submits the following Articles of Dissolution:

1. The name of the corporation is: _____
Date incorporated: _____
2. The dissolution was authorized on _____
3. Choose one of the following by marking the appropriate box.
 The resolution authorizing the dissolution was duly adopted by the members pursuant to Section 33-31-1402 of the 1976 South Carolina Code of Laws, as amended.
 The resolution authorizing the dissolution was duly adopted by a majority of the Board of Directors, as approval by the members was not required (Section 33-31-1402(b) of the 1976 South Carolina Code of Laws, as amended.)
 The resolution authorizing the dissolution was duly adopted by a majority of the incorporators pursuant to Section 33-31-1401 of the 1976 South Carolina Code of Laws, as amended.
4. If approval by the members was required, please provide the following information pursuant to Section 33-31-1404(a) (5) (i) and (ii) of the 1976 South Carolina Code of Laws, as amended.
 - (a) Designation (Classes of membership): _____

 - (b) Number of memberships outstanding: _____
 - (c) Number of votes entitled to be cast by each class entitled to vote separately on dissolution: _____
 - (d) Number of votes entitled to be cast by each class indisputably voting on dissolution: _____
 - (e) Complete one of the following as appropriate:
 - (i) Total number of votes cast for and against dissolution by each class entitled to vote separately: _____
 - (ii) Total number of undisputed votes cast for dissolution by each class which was sufficient for approval for that class: _____

5. If approval by third person(s) other than the members, directors, or incorporators was required, such approval was obtained.
6. If a public benefit or religious corporation, notice to the Attorney General, required by Section 33-31-1403 of the 1976 South Carolina Code of Laws as amended, has been given.
7. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date/time is: _____

date
time

[NOTE: A delayed effective date shall not be later than the 90th day after the date this document is filed by the Secretary of State.]

Date _____

Name of Corporation

Signature

Type or Print Name

Signature's Capacity

FILING INSTRUCTIONS

1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
2. If space in this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this using a computer disk, which will allow for expansion of space on the form.
3. A filing fee of \$10.00, payable to the Secretary of State, must accompany this form.

Return to: Secretary of State
P.O. Box 11350
Columbia SC 29211

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

APPLICATION TO RESERVE
A NONPROFIT CORPORATE NAME

TYPE OR PRINT CLEARLY WITH BLACK INK

1. Pursuant to Section 33-31-402 of the 1976 South Carolina Code of Laws, as amended, the undersigned hereby applies to the Secretary of State to reserve the following corporate name:

for a period of one hundred twenty days from the date of filing this application.

2. Name, address and signature of the applicant:

Name

Street

City State Zip Code

Date _____

Signature

Type or Print Name

Title

FILING INSTRUCTIONS

1. Two copies of this form, the original and either a duplicate original or a conformed copy must be filed. Include a self-addressed envelope for quicker return.
2. Filing Fee (payable to the Secretary of State at the time of filing this document) - \$10.00

Return to: Secretary of State
P.O. Box 11350
Columbia, SC 29211

NOTE

THIS RESERVATION EXPIRES 120 DAYS FROM THE DATE OF FILING.

REGISTERING YOUR CORPORATE NAME DOES NOT, IN AND OF ITSELF, PROVIDE AN EXCLUSIVE RIGHT TO USE THIS CORPORATE NAME ON OR IN CONNECTION WITH ANY PRODUCT OR SERVICE. USE OF A NAME AS A TRADEMARK OR SERVICE MARK WILL REQUIRE FURTHER CLEARANCE AND REGISTRATION AND BE AFFECTED BY PRIOR USE OF THE MARK. FOR MORE INFORMATION, CONTACT THE TRADEMARKS DIVISION OF THE SECRETARY OF STATE'S OFFICE AT (803) 734-1728.

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

NOTICE OF CHANGE OF REGISTERED OFFICE
OR REGISTERED AGENT OR BOTH
OF A NONPROFIT CORPORATION

TYPE OR PRINT CLEARLY WITH BLACK INK

Pursuant to Sections 33-31-502 and 33-31-1508 of the 1976 South Carolina Code of Laws, as amended, the undersigned corporation submits the following information:

1. The name of the corporation is _____.

2. The corporation is (complete either "a" or "b", whichever is applicable)

a. A domestic nonprofit corporation incorporated in South Carolina on _____ or

b. A foreign nonprofit corporation incorporated in _____ on _____
State Date
_____, and authorized to do business in South Carolina on _____
Date Date

3. The street address of the current registered office in South Carolina is

Street Address City State Zip Code

4. If the current registered office is to be changed, the street address to which its registered office is to be changed is

Street Address City State Zip Code

5. The name of the current registered agent is _____.

6. If the current registered agent is to be changed, the name of the successor registered agent is _____.

*I hereby consent to the appointment as registered agent of the corporation.

Signature of New Registered Agent

7. The street addresses of the registered office and of the office of the registered agent, as changed, will be identical.

*Pursuant to Sections 33-31-502(5) and 33-31-1508(5) of the 1976 South Carolina Code of Laws, as amended, the written consent of the registered agent may be attached to this form.

Name of Corporation

Date _____

Signature

Type or Print Name and Title

FILING INSTRUCTIONS

1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
2. Filing Fee (payable to the Secretary of State at the time of filing this document) - \$10.00

Return to: Secretary of State
P.O. Box 11350
Columbia, SC 29211

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

APPLICATION BY A FOREIGN NONPROFIT CORPORATION
FOR A CERTIFICATE OF AUTHORITY
TO TRANSACT BUSINESS
IN THE STATE OF SOUTH CAROLINA

TYPE OR PRINT CLEARLY IN BLACK INK

Pursuant to Section 33-31-1503 of the 1976 South Carolina Code of Laws, as amended, the undersigned nonprofit corporation hereby applies for authority to transact business in the State of South Carolina, and for that purpose, hereby submits the following statement:

1. The name of the foreign nonprofit corporation (or the fictitious name if its official name is unavailable) is _____

2. The corporation is incorporated under the laws of _____
State or Country

3. The corporation was incorporated on _____
Month Day Year

and its duration is (complete "a" or "b", whichever is applicable)

a. Perpetual

b. _____

4. The principal office of the foreign nonprofit corporation is _____
Street Address

City County State Zip Code

5. The registered office of the foreign corporation in South Carolina is _____
Street Address

City County State Zip Code

6. The name of the registered agent of the nonprofit corporation at that office is _____
Print Name

I hereby consent to the appointment as registered agent of the corporation.

Agent's Signature

7. Check whichever is applicable

1. [] The corporation has members, those who will vote for the board of directors (see Section 33-31-140(23) of the 1976 South Carolina Code of Laws, as amended).

2. [] The corporation does not have members.

8. If the corporation had been incorporated in South Carolina, it would have been (check "a", "b", or "c", whichever is applicable, (see Section 33-31-1706) of the 1976 South Carolina Code of Laws, as amended).

a. [] Public benefit corporation

b. [] Religious corporation.

c. [] Mutual benefit corporation.

9. The name and usual business address (with zip code) of the corporation's directors (or those persons who exercise the authority of directors if the corporation has no directors but has trustees or other similar positions), and the name and usual business addresses (with zip code) of the principal officers (or those who exercise such authority as officers if the corporation does not designate officers):

a. Directors:

Name Business Address

Name Business Address

Name Business Address

b. Principal Officers:

Position Name Business Address

Position Name Business Address

Position Name Business Address

Date _____

Name of Corporation

BY: _____
Signature of Officer

Type or Print Name & Office

FILING INSTRUCTIONS

1. Two copies of this application, the original and either a duplicate original or a conformed copy, must be filed.
2. If space on this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this form by computer disk, which will allow additional space to be included on the form.
3. This form must be accompanied by an original certificate of existence, or a document of similar import, duly authenticated by the Secretary of State or other official having custody of the corporate records in the State or country under whose law it is incorporated within thirty days of the date that it is received by the Secretary of State of South Carolina for filing.
4. If the applicant corporation is adopting a fictitious name for use in South Carolina pursuant to section 33-31-1506(a) of the 1976 South Carolina Code of Laws, as amended, then a copy of the board of directors' (or equivalent governing body) resolution approving the fictitious name certified by the secretary (or equivalent officer/position) must be attached to this application.
5. This application must be accompanied by the filing fee of \$10.00, payable to the Secretary of State.

Return to: Secretary of State
PO Box 11350
Columbia SC 29211

NOTE

THE FILING OF THIS DOCUMENT DOES NOT, IN AND OF ITSELF, PROVIDE AN EXCLUSIVE RIGHT TO USE THIS CORPORATE NAME ON OR IN CONNECTION WITH ANY PRODUCT OR SERVICE. USE OF A NAME AS A TRADEMARK OR SERVICE MARK WILL REQUIRE FURTHER CLEARANCE AND REGISTRATION AND BE AFFECTED BY PRIOR USE OF THE MARK. FOR MORE INFORMATION, CONTACT THE TRADEMARKS DIVISION OF THE SECRETARY OF STATE'S OFFICE AT (803) 734-1728.

**STATE OF SOUTH CAROLINA
SECRETARY OF STATE**

**APPLICATION BY A FOREIGN NONPROFIT CORPORATION
FOR A CERTIFICATE OF WITHDRAWAL
FROM THE STATE OF SOUTH CAROLINA**

TYPE OR PRINT CLEARLY IN BLACK INK

Pursuant to Section 33-31-1520 of the 1976 South Carolina Code of Laws, as amended, the undersigned nonprofit corporation hereby applies for a certificate of withdrawal authorizing it to withdraw from the State of South Carolina and to surrender its authority to transact business in the State of South Carolina. The undersigned hereby appoints the Secretary of State as agent for service of process and commits to notify the Secretary of State of any change in mailing address.

1. The name of the foreign nonprofit corporation as filed in South Carolina:

2. The corporation is incorporated under the laws of: _____
(State or Country)

3. The corporation received a certificate of authorization to transact business in South Carolina dated: _____
Month Day Year

4. The corporation is no longer transacting business in South Carolina.

5. The corporation hereby surrenders its authority to transact business in the State of South Carolina.

6. The corporation revokes the authority of its registered agent in South Carolina to accept service of process on its behalf and appoints the Secretary of State as its agent for service of process in any action, suit, or proceeding based upon any cause of action arising during the time it was authorized to do business in this State.

7. The address to which the Secretary of State may mail a copy of any process against the Corporation that may be served on him is

8. Unless a delayed date is specified, this application shall be effective upon acceptance for filing by the Secretary of State (See Section 33-31-123(b) of the 1976 South Carolina Code of Laws, as amended):

Date _____

Name of Corporation

Signature

Type or Print Name and Office

FILING INSTRUCTIONS

1. Two copies of this application, the original and either a duplicate original or a conformed copy, must be filed.
2. If space on this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this form by computer disk, which will allow additional space to be included on the form.
3. This application must be accompanied by the filing fee of \$10.00, payable to the Secretary of State

Return to: Secretary of State
 PO Box 11350
 Columbia SC 29211

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

APPLICATION BY A FOREIGN NONPROFIT CORPORATION
FOR AN AMENDED CERTIFICATE OF AUTHORITY
TO TRANSACT BUSINESS
IN THE STATE OF SOUTH CAROLINA

PLEASE TYPE OR USE BLACK INK

Pursuant to § 33-31-1504 of the 1976 South Carolina Code of Laws, as amended, the undersigned nonprofit corporation hereby applies for an amended certificate of authority to transact business in the State of South Carolina, and for that purpose, hereby submits the following amendment:

1. The name of the foreign nonprofit is: _____

2. The nonprofit corporation received authority to transact business in South Carolina on:

3. This application is filed for the following reason (complete all that apply):

a. The nonprofit has changed its name as follows: _____

b. The nonprofit has changed its duration to: _____

c. The nonprofit has changed the state or country of its incorporation to:

4. The corporation is incorporated under the laws of:

State & County

5. The corporation was incorporated: _____

Month

Day

Year

and its duration is (complete "a" or "b," whichever is applicable):

a. Perpetual

b. _____

6. The registered office of the foreign corporation in South Carolina is:

Street Address

City

County

State

Zip Code

The name of the registered agent of the nonprofit corporation at that office is:

7. The principal office of the foreign nonprofit corporation is:

Street Address

City County State Zip Code

8. Check whichever is applicable:

- a. [] The corporation has members, those who will vote for the board of directors (see § 33-31-140(23) of the 1976 South Carolina Code of Laws, as amended).
b. [] The corporation does not have members.

9. If the corporation had been incorporated in South Carolina it would have been, (check (a), (b), or (c), whichever is applicable, see § 33-31-1706 of the South Carolina Code of Laws, as amended)

- a. [] Public benefit corporation.
b. [] Religious corporation.
c. [] Mutual benefit corporation.

10. The name and usual business address (with zip code) of the corporation's directors (or those persons who exercise the authority of directors if the corporation has no directors but has trustees or other similar positions), and the name and usual business addresses (with zip code) of the principal officers (or those who exercise such authority of officers if the corporation does not designate officers):

a. Directors

Name Business Address

Name Business Address

Name Business Address

b. Principal Officers

Position Name Business Address

Position Name Business Address

Position Name Business Address

Date _____

Name of Corporation

Name of Corporation

Signature of Officer

Type or Print Name and Office

Telephone Number

FILING INSTRUCTIONS

1. Two copies of this application, the original and either a duplicate original or a conformed copy, must be filed.
2. If space on this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form, or prepare this form by computer disk, which will allow additional space to be included on the form.
3. This form must be accompanied by an original certificate of existence, or a document of similar import, duly authenticated by the Secretary of State or other official having custody of the corporate records in the State or country under whose law it is incorporated within thirty days of the date that it is received by the Secretary of State of South Carolina for filing.
4. If the applicant corporation is adopting a fictitious name for use in South Carolina pursuant to section 33-31-1506(a) of the 1976 South Carolina Code of Laws, as amended, then a copy of the board of directors' (or equivalent governing body) resolution approving the fictitious name certified by the secretary (or equivalent officer/position) must be attached to this application.
5. This application must be accompanied by the filing fee of \$10.00 payable to the Secretary of State, P.O. Box 11350, Columbia, S.C. 29211

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

APPLICATION FOR REINSTATEMENT OF
A NONPROFIT CORPORATION DISSOLVED
BY ADMINISTRATIVE ACTION

TYPE OR PRINT CLEARLY IN BLACK INK

Pursuant to Section 33-31-1422 of the 1976 South Carolina Code of Laws, as amended, the undersigned hereby applies to the Secretary of State for reinstatement of a nonprofit corporation dissolved by administrative action and for that purpose, submits the following information:

1. The name of the corporation at the time of dissolution was _____
And the effective date of the administrative dissolution was _____.
2. Complete either "a" or "b", whichever is applicable
 - a. Grounds for administrative dissolution did not exist.
 - b. The grounds for administrative dissolution, which were _____

_____ have now been eliminated.
3. The corporation's name satisfies the requirements of Section 33-31-401 of the 1976 South Carolina Code of Laws, as amended.

Date _____

Name of Corporation

Signature

Type or Print Name and Office

FILING INSTRUCTIONS

1. Two copies of this form, one of which can be either a duplicate original or a conformed copy, must be filed.
2. Filing fee (Payable to the Secretary of State at the time of filing this application) - \$25.00
3. THIS APPLICATION MUST BE FILED WITHIN TWO YEARS AFTER THE EFFECTIVE DATE OF THE CORPORATION'S DISSOLUTION BY ADMINISTRATIVE ACTION AND MUST BE ACCOMPANIED BY A CERTIFICATE FROM THE SOUTH CAROLINA DEPARTMENT OF REVENUE RECITING THAT ALL STATE TAXES OWED BY THE CORPORATION HAVE BEEN PAID.

Return to: Secretary of State
P.O. Box 11350
Columbia, SC 29211

**State of South Carolina
Office of the Secretary of State
Mark Hammond
Public Charities Division**

Mailing Address:
Post Office Box 11350
Columbia, SC 29211

www.scsos.com
charities@scsos.com
Phone: (803) 734-1790

1205 Pendleton St., Suite 525
Columbia, SC 29201
Fax: (803) 734-1604

REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION

Please print clearly or type.

FILING FEE: \$50

Check one: Initial Registration Renewal/Update

Employer's Identification Number: _____ -- _____ Registration Number: _____

1. Name of Organization _____

Other Organization Names Used _____

Contact Person's Name _____ Title _____

Contact Person's Mailing Address _____

City _____ County _____ State _____ Zip _____

Work Phone No. _____ Home No. _____ Fax No. _____

Contact Person's E-mail _____ Web Site _____

Organization's Fiscal Year End Date (Give month and date.) _____ / _____

Is this a change in your Fiscal Year End Date? Circle one: YES / NO

2. Purpose of this organization (attach sheet if necessary): _____

3. (a) Principal physical address of the organization:

City _____ County _____ State _____ Zip _____

(b) Addresses of any of your organization's offices in this State:

City _____ County _____ State _____ Zip _____

City _____ County _____ State _____ Zip _____

- (c) If the organization does not maintain an office, please provide the name and address of the person having custody of the organization's financial records:

4. Give names, addresses and telephone numbers of:

(a) Chief Executive Officer _____

(b) Chief Financial Officer _____

(c) Please attach list of board members including their addresses.

(d) Registered Agent for Service of Process _____

5. Names and addresses of any chapters, branches or affiliates of your organization in this State. (Attach list if necessary.)

6. (a) Place and date the organization was legally established:

(b) Form of organization. Check one: Public Benefit Mutual Benefit

(c) Tax exempt status under the Internal Revenue Code: YES NO

If "Yes," please provide copy of IRS tax exempt documentation.

7. Outside Professionals: Does your organization intend to use a professional fundraising counsel, professional solicitor, or commercial co-venturer or hire individuals to solicit? YES NO If yes, please attach a list of their names and contact information.

8. List any other governmental authority that has authorized your organization to solicit contributions.

9. Has your organization been the subject of a legal or administrative action concerning a charitable solicitation, fundraising campaign, or campaign with a commercial co-venturer by another local, state, or federal governmental authority including, but not limited to, registration or license revocation or denial, fines, injunctions, or suspensions? YES NO If yes, please attach an explanation.

Has any of the organization's officers, directors, trustees, or board members been the subject of a criminal conviction, including guilty or nolo contendere pleas, involving any charitable solicitations act, fraud, dishonesty, or false statement in a jurisdiction within the United States? YES NO If yes, please attach an explanation.

10. Check ONE of the following categories that best describes the purpose of your organization:

- | | | |
|--|---|--|
| <input type="checkbox"/> Adoption / Abortion / Pregnancy | <input type="checkbox"/> Educational | <input type="checkbox"/> Literacy |
| <input type="checkbox"/> AIDS | <input type="checkbox"/> Environment & Beautification | <input type="checkbox"/> Mental Health |
| <input type="checkbox"/> Alcohol & Substance Abuse | <input type="checkbox"/> Ethnic Interest | <input type="checkbox"/> Law Enforcement Association |
| <input type="checkbox"/> Animal Rights & Adoption | <input type="checkbox"/> Fire-Fighting & Prevention | <input type="checkbox"/> Public Policy |
| <input type="checkbox"/> Arts | <input type="checkbox"/> Gun Control & Gun Rights | <input type="checkbox"/> Rescue |
| <input type="checkbox"/> Athletics & Sports | <input type="checkbox"/> Health | <input type="checkbox"/> Senior Citizens |
| <input type="checkbox"/> Child Protection & Sponsorship | <input type="checkbox"/> Historical | <input type="checkbox"/> Service Club |
| <input type="checkbox"/> Civil Rights | <input type="checkbox"/> Homeless / Housing | <input type="checkbox"/> Veterans |
| <input type="checkbox"/> Crime Prevention | <input type="checkbox"/> Human Services | <input type="checkbox"/> Youth |
| <input type="checkbox"/> Disability | <input type="checkbox"/> Hunger | <input type="checkbox"/> OTHER: |
| <input type="checkbox"/> Disaster Relief | <input type="checkbox"/> International / Peace | _____ |
| <input type="checkbox"/> Economic Development | <input type="checkbox"/> Libraries | |

CERTIFICATION AND FEE

SECTION 33-56-30 OF THE SOUTH CAROLINA SOLICITATION OF CHARITABLE FUNDS ACT PROVIDES "THE REGISTRATION FORMS AND OTHER DOCUMENTS PRESCRIBED BY THE OFFICE OF THE SECRETARY OF STATE MUST BE SIGNED BY THE CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER OF THE CHARITABLE ORGANIZATION AND CERTIFIED AS TRUE. EVERY CHARITABLE ORGANIZATION WHICH SUBMITS A REGISTRATION TO THE SECRETARY OF STATE MUST PAY AN ANNUAL REGISTRATION FEE OF FIFTY DOLLARS (\$50.00)."

WE CERTIFY THAT THE ABOVE INFORMATION IS TRUE, CORRECT AND COMPLETE.

CHIEF FINANCIAL OFFICER:

CHIEF EXECUTIVE OFFICER:

(Please Sign Name)

(Please Sign Name)

(Please Print Name)

(Please Print Name)

Form must be signed and accompanied by a fee of \$50, checks payable to "Secretary of State."
Please attach a list of board members including their addresses.

6. Check ONE of the following categories that best describes the purpose of your organization:

- | | | |
|--|---|--|
| <input type="checkbox"/> Adoption / Abortion / Pregnancy | <input type="checkbox"/> Educational | <input type="checkbox"/> Literacy |
| <input type="checkbox"/> AIDs | <input type="checkbox"/> Environment & Beautification | <input type="checkbox"/> Mental Health |
| <input type="checkbox"/> Alcohol & Substance Abuse | <input type="checkbox"/> Ethnic Interest | <input type="checkbox"/> Law Enforcement Association |
| <input type="checkbox"/> Animal Rights & Adoption | <input type="checkbox"/> Fire-Fighting & Prevention | <input type="checkbox"/> Public Policy |
| <input type="checkbox"/> Arts | <input type="checkbox"/> Gun Control & Gun Rights | <input type="checkbox"/> Rescue |
| <input type="checkbox"/> Athletics & Sports | <input type="checkbox"/> Health | <input type="checkbox"/> Senior Citizens |
| <input type="checkbox"/> Child Protection & Sponsorship | <input type="checkbox"/> Historical | <input type="checkbox"/> Service Club |
| <input type="checkbox"/> Civil Rights | <input type="checkbox"/> Homeless / Housing | <input type="checkbox"/> Veterans |
| <input type="checkbox"/> Crime Prevention | <input type="checkbox"/> Human Services | <input type="checkbox"/> Youth |
| <input type="checkbox"/> Disability | <input type="checkbox"/> Hunger | <input type="checkbox"/> OTHER: |
| <input type="checkbox"/> Disaster Relief | <input type="checkbox"/> International / Peace | _____ |
| <input type="checkbox"/> Economic Development | <input type="checkbox"/> Libraries | |

CERTIFICATION

I certify that the information furnished in this application and all attached supplementary information is true and correct to the best of my knowledge, information and belief. I understand the giving of false or incorrect information may constitute a misdemeanor carrying a penalty upon conviction, for a first offense of not more than one thousand dollars or imprisonment for not more than thirty days, and for a second or any subsequent offense a fine of not more than five thousand dollars or imprisonment for not more than one year, or both.

Chief Executive Officer:

Chief Financial Officer:

(Signature)

(Signature)

(Print Name)

(Print Name)

(Date)

(Date)

**State of South Carolina
Office of the Secretary of State, Mark Hammond
Public Charities Division**

Mailing Address:
P. O. Box 11350
Columbia, SC 29211
Phone: (803) 734-1790

Overnight Address:
1205 Pendleton St., Ste 525
Columbia, SC 29201
Fax: (803) 734-1604

**INSTRUCTIONS FOR THE
ANNUAL FINANCIAL REPORT FORM**

This form is due to our Office on the 15th day of the 5th month after the end of your fiscal year. (Organizations may submit an IRS Form 990 or 990-EZ to this Office instead.) To complete this form, first fill out the General Information section of the form. Next, complete all schedules relevant to your organization. Start with Schedule 5, and finish with the Financial Summary. Note that Schedule 1 and Activity Statements are required of all organizations. When completed, the form should be signed and dated by the Chief Executive Officer and Chief Financial Officer of the organization. There is no fee for filing this form. You may mail, overnight or fax the form to us.

General Information

- Employer's Identification Number (EIN) – Identification number assigned to a nonprofit by the Internal Revenue Service.
- "Fiscal Year Beginning" and "Fiscal Year Ending" – Organizations establish the dates of their fiscal year. If an organization wishes to change its fiscal year, it should contact our Office.
- Charity Registration Number - Number assigned to your organization by the Public Charities Division.

Schedule 5: Special Events and Fundraising Sales

Use this schedule for special events like bingo games, golf tournaments, dinners, auctions and for sales of products like candy, fruit, t-shirts and concessions.

Schedule 4: Contracts with Commercial Co-Venturers (CCV)

Commercial Co-Venture (CCV) - any agreement between a business and a charity in which the business advertises that the sale of its goods or services will benefit a charitable organization and the price of the good or service does not exceed that normally charged. An example of a CCV -- a restaurant might advertise that for every hamburger sold, it will donate 25 cents to a particular charity. The charity should report on Schedule 1, Line 3 only its income from the event.

Schedule 3: Contracts with Professional Fundraising Counsels (PFRC)

Professional Fundraising Counsels (PFRC) - any individual or business which contracts with a charitable organization to plan, manage or prepare material for a fundraising campaign which the charitable organization will conduct. A Professional Fundraising Counsel, however, does NOT solicit funds. A PFRC might prepare grant proposals or plan a mailing for charitable organizations.

Schedule 2: Contracts with Professional Fundraising Solicitors (PFRS)

Professional Fundraising Solicitor (PFRS) - an individual or business which contracts with a charitable organization to solicit contributions for it. For example, a PFRS might call citizens or go door-to-door to ask for contributions. Bingo operators are considered professional solicitors under state law but not federal law. Information on bingo promoters should be entered on Schedule 5, Special Events and not Schedule 2. Thus, a charity which has hired a professional solicitor to conduct a special event would complete the Annual Financial Report Form in the same way as IRS Form 990 or 990-EZ.

Schedule 1: Contributions

- Line 3 "Commercial Co-Venture" – See definition under Schedule 4 above.
- Line 5 "Special Events and Fundraising Sales" – See definition under Schedule 5 above.
- Line 10 "Other" – In this section, you may list other kinds of solicitation and the proceeds from them

Line 12 Federated Fundraising Agencies - a group of independent charitable organizations which have voluntarily joined together to raise and distribute contributions (i.e. United Way).

Activity Statements

Required of all Organizations

Financial Summary

- Line 1 "Direct Public Support" – donations received from direct mail, telephone solicitations, commercial co-ventures, door-to-door solicitations, special events, telethons, and sales of goods and services to raise money for charitable purposes. Donations to be entered on this line may be cash, securities, or property of marketable value. It does NOT include donated services or use of facilities. It includes membership dues if there is NO qualification for membership, i.e. Friends of the Library.
- Line 2 "Indirect Public Support" - monies received from other charitable organizations, affiliates and federated fundraising agencies (for example, United Way).
- Line 3 "Government Grants" - monies received from, and by application to, federal, state, or local governments.
- Line 4 "Program Service Revenue" - monies your organization receives for providing services it was created to offer and for which it may have received tax exempt status. (Examples include admission fees to performances and registration fees for conferences. Include membership dues if there is a qualification for membership.)
- Line 5 "Other Revenue" - monies from other sources, such as interest or dividends earned. It also includes local government allocations to volunteer fire departments.
- Lines 7a - 7d "Program Services" - monies which your organization spent directly on goods and services for its charitable programs and purposes. This does NOT include fundraising or administrative expenses, or combined fundraising/public information expenses.
- Line 11 "Fundraising" – costs of soliciting donations. Include expenses in telemarketing, mailing, advertising, applying for grants, and fees of professional solicitors or counsels, *except* if they are involved solely with special events such as a bingo game. In those cases, use only Schedule 5, Special Events.
- Line 12 "Management and General" - administrative costs for running the organization. Examples of such costs are accounting fees, bank charges, costs of board meetings and board insurance, post office box rent, office supplies, some or all of the salary of the executive director and his/her administrative assistants.
- Line 15 "Fund Balances or Net Worth at the beginning of the year" – all of your organization's assets minus any liabilities at the *beginning* of the fiscal year. Such assets would include cash, certificates of deposits, stock, real estate, major equipment (like vehicles), etc. **This figure should match the ending balance of your previous report, if any, filed with this Office.**
- Line 17 "Fund Balances or Net Worth at the end of the year" – all of your organization's assets minus any liabilities at the *end* of the fiscal year. Such assets would include cash, certificates of deposits, stock, real estate, major equipment (like vehicles), etc. **Line 17 MUST EQUAL equal Line 20.**
- Line 18 "Assets" (as of Fiscal Year End) - Items of value owned by the organization. Assets include cash, certificates of deposits, stock, real estate, major equipment (like vehicles), etc.
- Line 19 "Liabilities" (as of Fiscal Year End) – Debts owed by the organization.
- Line 20 "Fund Balance" – Net Worth at the end of the fiscal year. **This figure MUST EQUAL Line 17.**

Certification

Both the chief executive officer and chief financial officer of your organization must sign the Annual Financial Report on its last page. If one person serves as both officers, then that person must sign in both places.

OFFICE OF THE SECRETARY OF STATE

STATE OF SOUTH CAROLINA

ANNUAL FINANCIAL REPORT FOR CHARITABLE ORGANIZATIONS

This form, including any attachments, is a public record and a copy will be provided upon request to any interested person. Instructions for completing the form are attached at the end of the form. There is NO FEE for filing this form.

Office of the Secretary of State Public Charities Division P. O. Box 11350 Columbia, SC 29211

GENERAL INFORMATION

LEGAL NAME OF ORGANIZATION: _____

STREET ADDRESS OR P.O. BOX: _____

CITY, STATE, ZIP CODE: _____

TELEPHONE (Area Code, Number, Ext.): (____) ____ - _____ FAX: (____) ____ - _____

EMPLOYER'S IDENTIFICATION NUMBER: ____ - _____

FINANCIAL REPORT FOR FISCAL YEAR BEGINNING (Month, Day, Year): ____/____/____
FISCAL YEAR ENDING (Month, Day, Year): ____/____/____

IS THIS A CHANGE IN YOUR FISCAL YEAR END DATE? CIRCLE ONE: YES / NO

CHARITY REGISTRATION NUMBER: _____

FINANCIAL SUMMARY

This Schedule is required of ALL organizations. Applicable schedules should be completed before this schedule.

Table with columns for descriptions and TOTAL. Rows include Support and Revenue (Direct Public Support, Indirect Public Support, Government Grants, Program Service Revenue, Other Revenue, Total Support and Revenue), Expenses (Program Services, Total Program Activity, Payments to Affiliates, Public Information Combined Fundraising, Fundraising, Management and General, Total Expenses, Excess (Deficit) of Support and Revenue over Expenses, Fund Balances or Net Worth at beginning and end of fiscal year), and Summary of Balance Sheet as of Fiscal Year End (Assets, Liabilities, Fund Balance).

ACTIVITY STATEMENTS

This Schedule is required of ALL organizations.

1. Have your books/records been audited by or for any government agency/funding source this fiscal year?
 YES _____ NO _____
 If YES, specify agency: _____
 Period audited: from _____ to _____

2. Does your organization allocate costs of multi-purpose activities between Program Services, Management and General, and Fundraising, i.e. Direct Mail, Telethon? YES _____ NO _____

3. Did your organization receive donated services or the use of materials, equipment, or facilities at no charge or at a substantially less than fair rental value? YES _____ NO _____
 If YES, indicate the value: _____. (Do NOT include this amount as support or as an expense on the Financial Summary.)

SCHEDULE 1: CONTRIBUTIONS

This Schedule is required of ALL organizations.
 BEFORE doing this Schedule, do Schedule 2, 3, 4 or 5 if applicable to your organization.
 Do NOT report donated services or facilities on this schedule.

	<u>TOTAL</u>	<u>PORTION IN-KIND</u>
Direct Public Support		
1. Direct Mail.....	_____	_____
2. Telephone Solicitation Campaign.....	_____	_____
3. Commercial Co-Venture (<i>Complete Schedule 4</i>).....	_____	_____
4. Door-to-Door.....	_____	_____
5. Special Events & Fundraising Sales (<i>Complete Schedule 5</i>).....	_____	_____
6. Telethons.....	_____	_____
7. Foundation and Trust Grants.....	_____	_____
8. Corporate and Business Grants or Sponsorships.....	_____	_____
9. Legacies and Bequests.....	_____	_____
10. Other (<i>Specify</i>):		
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
d. _____	_____	_____
11. Total Direct Public Support (<i>Add Lines 1 through 10d. Then transfer amount on this line to the Financial Summary, Line 1.</i>).....	_____	_____
Indirect Public Support		
12. From Federated Fundraising Agencies.....	_____	_____
13. From Affiliates.....	_____	_____
14. From other Fundraising Agencies.....	_____	_____
15. Total Indirect Public Support (<i>Add Lines 12 through 14. Then transfer amount on this line to the Financial Summary, Line 2.</i>).....	_____	_____
Government Grants		
16. Specify agency:		
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
d. _____	_____	_____
17. Total Government Grants (<i>Add Lines 16a through 16d. Then transfer amount on this line to the Financial Summary, Line 3.</i>).....	_____	_____
18. Total Contributions (<i>Add Lines 11, 15 and 17.</i>).....	_____	_____

SCHEDULE 2: CONTRACTS WITH PROFESSIONAL FUNDRAISING SOLICITORS (PFRS)

If your organization employed a professional solicitor during this fiscal year, complete this schedule.
 (However, if the solicitor helped only with a special event like bingo, do NOT use this schedule. Use Schedule 5, instead.)
 If insufficient room in the form below, copy this form and attach sheet.

ITEM	EVENT	EVENT	EVENT
1. Brief Description of campaign, drive or event			
2. Date(s) covered			
3. PFRS name and address			
4. Total public donations*			
5. All Payments to PFRS			
6. All other fundraising expenses of the organization for each event, sale or campaign			
7. Total Expenses (Line 5 plus Line 6)**			
8. Net proceeds (Line 4 minus Line 7)			

- * On Line 4, do NOT exclude monies paid to or retained by PFRS (i.e. monies reported on Line 5). All monies listed on Line 4 must be included on Schedule 1 under the section Direct Public Support.
- ** Total from Line 7 in this schedule must be included on Financial Summary, Line 10 or 11.

SCHEDULE 3: CONTRACTS WITH PROFESSIONAL FUNDRAISING COUNSELS (PFRC)

If your organization employed a professional counsel during this fiscal year, complete this schedule.
 (If the counsel helped only with a special event or fundraising sale, do NOT use this schedule. Use Schedule 5, instead.)
 If insufficient room in the form below, copy this form and attach sheet.

ITEM	COUNSEL	COUNSEL
1. Brief Description of services rendered		
2. Date or period covered		
3. PFRC name and address		
4. All payments to PFRC*		

- * From Line 4 above, include total of all payments to PFRCs on the Financial Summary, Line 10 or 11.

TURN PAGE -- CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICERS MUST SIGN THE BACK OF THE ANNUAL FINANCIAL REPORT FORM.

SCHEDULE 4: CONTRACTS WITH COMMERCIAL CO-VENTURERS (CCV)

Please see instructions attached. If insufficient room in the form below, copy this form and attach sheet.

ITEM	EVENT	EVENT	EVENT
1. Brief Description of Sale or Event			
2. Date or Period Covered			
3. CCV Name and Address			
4. Brief description of financial terms and conditions of written contract			
5. Has your organization received an accounting from the CCV?	YES _____ NO _____	YES _____ NO _____	YES _____ NO _____
6. Net proceeds to charity for each campaign or event*			

* Transfer net proceeds to the charity for all events from Line 6 above to Schedule 1, Line 3.

SCHEDULE 5: SPECIAL EVENTS & FUNDRAISING SALES

ITEM	EVENT	EVENT	EVENT
1. Description of Event/Sale			
2. Date(s) of Event/Sale			
3. Gross Receipts			
4. Direct Expenses*			
5. Adjusted Gross**			

* Direct Expenses mean the cost of any food, beverage, entertainment, rent and maintenance of a building involved in a special event or the cost of any product or service sold. Also, include in Line 4 any taxes and any fees paid to professional fundraising counsels or solicitors who assisted with the sale or event such as a bingo game.

** Transfer Adjusted Gross to Schedule 1, Line 5, "Special Events."

CERTIFICATION

As required by Section 33-56-30 of the Solicitation of Charitable Funds Act, this form shall be signed by the Chief Executive Officer and the Chief Financial Officer of the charitable organization. (If one person serves as both CEO and CFO, he or she should sign in both places below.)

WE CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT IS TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE AND BELIEF.

Signature of Chief Executive Officer

Date

Signature of Chief Financial Officer

Date

**The State of South Carolina
Office of the Secretary of State
Mark Hammond
Public Charities Division**

Registration Application for a Professional Fundraising Counsel

Date: _____

Initial Registration Renewal Renewals, ENTER Fundraiser Registration #: _____

GENERAL INSTRUCTIONS

The following supplemental information must accompany this application. Answer all questions completely. Your application is a matter of public record and will be furnished to any person upon request. The information that you furnish may be used by prospective contributors. This office receives numerous requests for information from members of the general public who are contemplating making charitable contributions. It is very important, therefore, that you make a full disclosure on all of the questions contained in this application. If you have any questions whatsoever on the application, or whether you should disclose a particular item, contact the Public Charities Division at (803) 734-1790.

1. Enclose a copy of all consulting or fundraising agreements effective in South Carolina.
2. Include a \$50.00 filing fee. Make check payable to: "South Carolina Secretary of State."
3. Notify the Public Charities Division of any changes to this application within 10 days of such changes.
4. Mail to: Office of the Secretary of State
 Public Charities Division
 P. O. Box 11350
 Columbia, SC 29211
 (803) 734-1790
5. Please refer to the Solicitation of Charitable Funds Act, S.C. Code § 33-56-110 et seq. for a complete description of registration requirements.

1. Legal Name of Applicant: _____
2. (a) Mailing Address: _____

(b) Principal Address: _____

(c) Phone Number: (____) _____ (d) Fax Number: (____) _____

(e) E-mail: _____ (f) Web Site _____

(g) List on a sheet of paper the principal addresses and phone numbers of officers and directors of applicant.
3. Please provide a list of employees and their job titles, whether full time, part-time, or contracted.
4. Indicate whether the applicant is:

(a) Individual _____, Sole Proprietor _____, Corporation _____, Partnership _____, or other _____ organized in the State of _____ on _____ (Date).

(b) Federal ID number: _____ If sole proprietor, SSN number _____
5. Are you currently registered in any other state as a Professional Fundraising Counsel?
Yes _____ No _____.
If so, list all such states.
6. Do you ever have custody of contributions or any financial records of contributions of the charitable organization with which you are contracted? ___ Yes ___ No.
7. Is any principal officer, director, owner or partner of the applicant also an officer, director, shareholder, owner or partner of any non-profit or charitable organization?
Yes ___ No ___. If so, provide a full description.
8. Please provide a statement as to whether the applicant, or its directors, principal officers, individual owners, or partners is or has been the subject of a legal or administrative action, including an injunction concerning a charitable solicitation, fundraising campaign, or campaign with a commercial co-venturer by another local, state, or federal governmental authority including, but not limited to registration or license revocation or denial, fines, injunctions, suspensions, or voluntary agreement to discontinue any charitable solicitation activity and, if so, a written explanation of those actions.
9. Please provide a statement as to whether the applicant, or its directors, principal officers,

individual owners, or partners have been the subject of a criminal conviction, including guilty or nolo contendere pleas involving fraud, dishonesty, false statement or any violation of any charitable solicitations act in any jurisdiction within the United States and, if so, provide a description and the date of any such conviction.

10. Please provide a statement as to the relationship of any of the charitable organization's officers, directors, trustees, or board members by blood, marriage, or adoption to:

(a) each other, or

(b) director, agent, or employee of a charitable organization under contract with the professional fundraising counsel or solicitor.

11. Please list (using extra paper if necessary) all charitable organizations with which you have contracted in the State of South Carolina for the previous three years:

Name: _____ Address: _____

Name: _____ Address: _____

Name: _____ Address: _____

Name: _____ Address: _____

12. Please provide name, address, telephone number of registered (authorized) agent for service of process.

IF APPLICANT HAS A PRINCIPAL PLACE OF BUSINESS OUTSIDE THE STATE OR IS ORGANIZED UNDER AND BY VIRTUE OF THE LAWS OF A FOREIGN STATE AND HAS NOT APPOINTED A REGISTERED AGENT FOR SERVICE OF PROCESS IN THIS STATE, THEN APPLICANT HAS IRREVOCABLY APPOINTED THE SECRETARY OF STATE AS THE AGENT UPON WHOM MAY BE SERVED SUMMONS, SUBPOENA, SUBPOENA DUCES TECUM OR OTHER PROCESS DIRECTED TO APPLICANT FOR ANY ACTION OR PROCEEDING BROUGHT UNDER THE PROVISIONS OF THE SOLICITATION OF CHARITABLE FUNDS ACT. S.C. CODE § 33-56-130 (1976) AS AMENDED.

I CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT AND ALL ATTACHED SUPPLEMENTARY INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF. FURTHERMORE, I AGREE TO FILE A TRUE COPY OF ALL CONSULTING AGREEMENTS EFFECTIVE IN THE STATE OF SOUTH CAROLINA AT LEAST TEN (10) DAYS BEFORE ANY SOLICITATION ACTIVITY IS BEGUN IN SOUTH CAROLINA.

Signature of Chief Executive Officer

Print Name of Chief Executive Officer

Date of Signature

Print Title

**The State of South Carolina
Office of the Secretary of State
Mark Hammond
Public Charities Division**

Registration Application for a Professional Fundraising Solicitor

Date: _____

[] Initial Registration [] Renewal Renewals, ENTER Fundraiser Registration #: _____

GENERAL INSTRUCTIONS

The following supplemental information must accompany this application. Answer all questions completely. Your application is a matter of public record and will be furnished to any person upon request. The information that you furnish may be used by prospective contributors. This office receives numerous requests for information from members of the general public who are contemplating making charitable contributions. It is very important, therefore, that you make a full disclosure on all of the questions contained in this application. If you have any questions whatsoever on the application, or whether you should disclose a particular item, contact the Public Charities Division at (803) 734-1790.

1. **Professional Solicitors must include a \$15,000.00 bond bound unto the State of South Carolina.**
2. Enclose a copy of all consulting or fundraising agreements effective in South Carolina.
3. Include a \$50.00 filing fee. Make check payable to: "South Carolina Secretary of State."
4. Notify the Public Charities Division of any changes to this application within 10 days of such changes.
5. Mail to: Office of the Secretary of State
 Public Charities Division
 P. O. Box 11350
 Columbia, SC 29211
 (803) 734-1790
6. Please refer to the Solicitation of Charitable Funds Act, S.C. Code § 33-56-110 et seq. for a complete description of registration requirements.

1. Legal Name of Applicant: _____
2. (a) Mailing Address: _____

(b) Principal Address: _____

(c) Phone Number: (____) _____ (d) Fax Number: (____) _____

(e) E-mail: _____ (f) Web Site _____

(g) List on a sheet of paper the principal addresses and phone numbers of officers and directors of applicant.
3. Please provide a list of employees and their job titles, whether full time, part-time, or contracted.
4. Indicate whether the applicant is:

(a) Individual ____, Sole Proprietor ____, Corporation ____, Partnership ____, or other ____ organized in the State of _____ on _____ (Date).

(b) Federal ID number: _____ If sole proprietor, SSN number _____
5. List on a separate sheet of paper the names, addresses and titles of all principal officers, directors, individual owners or partners for the preceding three years.
6. Are you currently registered in any other state as a Professional Fundraiser, Professional Solicitor, or a Professional Fundraising Counsel? Yes ____ No ____.
If so, list all such states.
7. Do you ever have custody of contributions or any financial records of contributions of the charitable organization with which you are contracted? ___ Yes ___ No.
8. Is any principal officer, director, owner or partner of the applicant also an officer, director, shareholder, owner or partner of any non-profit or charitable organization? Yes ____ No ____ . If so, provide a full description.
9. Please provide a statement as to whether the applicant, or its directors, principal officers, individual owners, or partners is or have been the subject of a legal or administrative action, including an injunction concerning a charitable solicitation, fundraising campaign, or campaign with a commercial co-venturer by another local, state, or federal governmental authority including, but not limited to registration or license revocation or denial, fines, injunctions, suspensions, or voluntary agreement to discontinue any charitable solicitation activity and, if so, a written explanation of those actions.

10. Please provide a statement as to whether the applicant, or its directors, principal officers, individual owners, or partners have been the subject of a criminal conviction, including guilty or nolo contendere pleas involving fraud, dishonesty, false statement or any violation of any charitable solicitations act in any jurisdiction within the United States and, if so, provide a description and the date of any such conviction.
11. Please provide a statement as to the relationship of any of the charitable organization's officers, directors, trustees, or board members by blood, marriage, or adoption to:
- (a) each other, or
- (b) director, agent, or employee of a charitable organization under contract with the professional fundraising counsel or solicitor.
12. Please list (using extra paper if necessary) all charitable organizations with which you have contracted in the State of South Carolina for the previous three years:

Name: _____	Address: _____

13. Please provide name, address, telephone number of registered (authorized) agent for service of process.
- _____
- _____
- _____

IF APPLICANT HAS A PRINCIPAL PLACE OF BUSINESS OUTSIDE THE STATE OR IS ORGANIZED UNDER AND BY VIRTUE OF THE LAWS OF A FOREIGN STATE AND HAS NOT APPOINTED A REGISTERED AGENT FOR SERVICE OF PROCESS IN THIS STATE, THEN APPLICANT HAS IRREVOCABLY APPOINTED THE SECRETARY OF STATE AS THE AGENT UPON WHOM MAY BE SERVED SUMMONS, SUBPOENA, SUBPOENA DUCES TECUM OR OTHER PROCESS DIRECTED TO APPLICANT FOR ANY ACTION OR PROCEEDING BROUGHT UNDER THE PROVISIONS OF THE SOLICITATION OF CHARITABLE FUNDS ACT. S.C. CODE § 33-56-130 (1976) AS AMENDED.

I CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT AND ALL ATTACHED SUPPLEMENTARY INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF. FURTHERMORE, I AGREE TO FILE A TRUE COPY OF ALL CONSULTING AGREEMENTS EFFECTIVE IN THE STATE OF SOUTH CAROLINA AT LEAST TEN (10) DAYS BEFORE ANY SOLICITATION ACTIVITY IS BEGUN IN SOUTH CAROLINA.

Signature of Chief Executive Officer

Print Name of Chief Executive Officer

Date of Signature

Print Title

The State of South Carolina
Office of the Secretary of State
Mark Hammond
Public Charities Division
P. O. Box 11350
Columbia, SC 29211

(803) 734-1790

Bond No:

Professional Solicitor's Bond

KNOW BY ALL MEN BY THESE PRESENTS, That We _____
(Name of Professional Fundraising Solicitor)

of _____
(Address of Professional Fundraising Solicitor)

AS PRINCIPAL, and _____
(Name of Surety)

of _____
(Address of Surety)

a corporation organized and existing under the laws of the State of _____, and authorized to transact insurance in the State of South Carolina.

AS SURETY, are held firmly bound to the State of South Carolina for the use of the Secretary of State or his appropriate division and any person who may have a cause of action against the obligor for losses resulting from malfeasance, nonfeasance, or misfeasance in the conduct of solicitation activities for any breach of the condition of this obligation in the sum of FIFTEEN THOUSAND (\$15,000) DOLLARS for the payment of which sum well and truly to be made we behind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

SEALED with our seal, and dated this _____ day of _____, 20_____

THE CONDITIONS OF THE ABOVE OBLIGATION ARE SUCH THAT:

Whereas, the above-mentioned Principal has applied for or will apply for registration as a Profession Solicitor under the Solicitation of Charitable Fund's Act.

NOW THEREFORE, if said Principal shall faithfully comply with the provision of said South Carolina Solicitation of Charitable Fund's Act and with all rules, regulations and orders made pursuant thereto and all amendments thereto now or hereinafter enacted, then this obligation shall be null and void; otherwise to be and remain in full force and effect.

The liability of the Surety hereon to all persons aggrieved shall in no event exceed in the aggregate fifteen thousand (\$15,000) dollars in any registration period.

This Bond is a continuous obligation and shall cover the full period or periods of registration of the Principal, including initial and renewal registrations. Each renewal registration shall be considered a separate registration period for purposes of Bond.

The Principal agrees to furnish the Surety with any information concerning the history and activities, past and present, of any and all persons, interested in the business as principals, co-partners, officers or directors as the Surety may reasonably require.

The liability hereunder may be terminated (a) by written notice from Surety to Obligee that liability shall terminate upon expiration of thirty (30) days from the date of such notice or (b) upon written authorization from Obligee addressed to Surety. In either event a copy of the notice or authorization shall be forwarded to the Principal. In the event of such cancellation by the Surety, the Surety shall refund any unearned premium.

Signature of Principal

Sworn to before me this _____ day of _____, 20_____

Print Name and Official Position

(Signature of Notary)

Signature of Surety

My Commission Expires: _____

Period (Mo/Yr): _____

5. Are you authorized by any other state or local agency to solicit contributions for charitable or other organizations? YES NO

**If "YES", what states and charitable organizations?

6. Has your authority to solicit contributions been denied, cancelled, suspended or revoked, or has any disciplinary or legal action been taken against you by any governmental authority or is one pending in relation to any fundraising activity?

YES NO

**If "YES", what action was taken? (Attach additional sheets if necessary)

7. Have you ever been the subject of a criminal conviction whether the applicant, or its directors, principal officers, individual owners, or partners has been the subject of a criminal conviction, including guilty or nolo contendere pleas, involving any charitable solicitations act, fraud, dishonesty, or false statement in a jurisdiction within the United States?

YES NO

** if "YES", give a description of the conviction and date of conviction. (Attach additional sheets if necessary)

Please read each of the following items. After reading each item, sign your initials in the space provided at the left of each numbered item. Your application cannot be accepted unless you read and initial each item.

- ___ 8. The Solicitation of Charitable Funds Act requires that I, as a paid professional solicitor, disclose my status as a professional or paid solicitor upon solicitation of any potential donor.
- ___ 9. The Solicitation of Charitable Funds Act requires that I, as a paid professional solicitor must disclose the registered true name of the professional fundraising organization for which I work and the registered true name, location, and purpose of any charitable organizations for which I am soliciting. The Solicitation of Charitable Funds Act requires that upon request of the solicited party, that I, as a solicitor also must disclose the percentage of gross receipts with which the professional solicitor is compensated including the amount the professional solicitor must be reimbursed as payment for fundraising costs. I as a professional solicitor also must disclose the guaranteed minimum percentage of gross receipts to be remitted or retained by the charitable organization excluding the amount which the charitable organization must pay for fundraising costs.
- ___ 10. The Solicitation of Charitable Funds Act requires that I, as a professional solicitor upon oral or written request by the solicited party, must deliver to the solicited party within fifteen business days of the request:
- (1) a financial statement of the charitable organization disclosing assets, liabilities, fund balances, revenue and expenses for the preceding fiscal year. The financial statement must be the most recently submitted annual financial report pursuant to Section 33-56-60; and
 - (2) a copy of the professional solicitor's or charitable organization's current registration certification from the Secretary of State.
- ___ 11. I understand that violation of one or more provisions of the law as set forth above may result in a temporary or permanent injunction against my activities, administrative fines and may subject me to criminal prosecution.

___12. I understand that copies of the Solicitation of Charitable Funds Act are available to me as well as all other members of the public.

I, the registrant, certify under the penalty of perjury, that I have read and I understand each of the items #8 through #12, and I have initialed each item accordingly.

I, the registrant, certify under the penalty of perjury, that the statements made in this document and in any accompanying papers are true to the best of my knowledge and belief.

Signature of Registrant

Title

Date

NOTES

1. This statement and accompanying documentation are a public record, copies of which will be provided upon request to any interested person.
2. Pursuant to §33-56-145 (B), any person who knowingly and willfully violates the provisions of this chapter or who knowingly and willfully gives false or incorrect information to the Secretary of State is guilty of a misdemeanor.
3. Please refer to S.C. Code § 33-56-110 (1976) as amended for complete description of all registration requirements.

FILING INSTRUCTIONS

1. Type or print in ink the answer to all applicable items. Enter "NA" for any item which is not applicable.
2. A mandatory fee of \$50.00 payable to the Secretary of State must accompany this statement.
3. If there is insufficient space on this form for answers, attach additional sheet(s) with reference to the question number for which you are answering.

**State of South Carolina
Office of the Secretary of State
Mark Hammond
Public Charities Division**

Post Office Box 11350
Columbia, SC 29211

Phone 803-734-1790
Fax 803-734-1604

Joint Financial Report for a Solicitation Campaign

This report must be filed within 90 days after *either* a solicitation campaign has been completed
or the anniversary of the start of a solicitation campaign lasting more than a year.

Instructions for this form are printed on the third page.

If the campaign is multi-state, enter revenue and expenses from *all* states, not just from South Carolina.

1. Full business name and address of Professional Solicitor: _____ Reg. No. _____

Street Address

City State Zipcode

Contact Person's Name Title Telephone

2. Name of Charitable Organization: _____ Reg. No.: _____

Street Address

City State Zipcode

Contact Person's Name Title Telephone

(b) Brief description of Campaign:

(c) Date(s) of Entire Campaign Start Date: ____ / ____ / ____ End Date: ____ / ____ / ____

If the contract does not specify an End Date, please leave End Date blank and check this box:

(d) Period Covered by this Report: ____ / ____ / ____ to ____ / ____ / ____

(e) Check method of accounting used for this report: _____ Cash _____ Accrual

(Please use the same method which the charity uses to file its annual financial report or IRS 990 with this Office.)

Financial Information

Enter revenue and expenses from *all* states, not just from South Carolina, if the campaign is multi-state.

3. **RECEIPTS**

- a. Sales, Admissions
- b. Contributions
- c. Other (Please specify. If necessary, attach schedule.)
- d. Gross Receipts (Add Lines 3a through 3c).....

4. **DIRECT EXPENSES OF SPECIAL EVENT OR SALE**

- a. Direct Expenses of Special Event(s) or Sale(s)
- b. Bingo Promoter's Fees
- c. Total Direct Expenses of Special Event or Sale.....
- d. Adjusted Receipts (Line 3d minus Line 4c)

5. **FUNDRAISING EXPENSES**

- a. Sales, Solicitation, Promotion, Advertising
- b. Solicitor's Share and/or Fees.....
- c. Other (Please specify. If necessary, attach schedule.)
- d. Total Fundraising Expenses (Add Lines 5a through 5c)

6. **SPONSOR'S SHARE**

- a. Sponsor's Gross Share (Lines 4d minus 5d).....
- b. Sponsor's Expenses after Share.....
- c. Other Changes in Sponsor's Share
- d. Sponsor's Adjusted Share (Combine Lines 6a, b, c).....
- e. Bingo Tax Rebate.....
- f. Sponsor's Net Share (Add Lines 6d and 6e.
Net Share includes _____ in payments
from bingo account to charity for charitable purposes).....

* Under Section 12-21-3960 of the South Carolina Code of Laws, the bingo promoter and the nonprofit organization are jointly and severally liable for all taxes, penalties, interest, and fines imposed by the Bingo Tax Act of 1996.

I do hereby declare that the information contained herein is true and correct to the best of my knowledge, information and belief.

Name (type or print) of authorized agent for the Professional Solicitor

Name (type or print) of authorized official for the Charity

Signature of authorized agent for the Professional Solicitor

Signature of authorized official for the Charity

Date _____, 20____

FAILURE TO FILE THIS REPORT PURSUANT TO S.C. CODE §33-56-70 COULD RESULT IN AN ADMINISTRATIVE FINE OF UP TO TWO THOUSAND DOLLARS (\$2,000) AND/OR CRIMINAL SANCTIONS WHERE APPROPRIATE.

State of South Carolina
Office of the Secretary of State
Mark Hammond
Public Charities Division

Joint Financial Report for a Solicitation Campaign
Filing Instructions

Per Section 33-56-70 of the South Carolina Solicitation of Charitable Funds Act, this report must be filed with the Public Charities Division within 90 days after a solicitation campaign is over or, if the campaign lasts more than a year, after the anniversary of its start. Be sure to fill in either **Line 4b, Bingo Promoter's Fees** or **Line 5b, Solicitor's Share**, which ever applies to you. If there is insufficient space for answers, attach separate sheet(s) referencing the number of the question which you are answering. If the campaign is multi-state, enter revenue and expenses from all states, not just from South Carolina.

- Line 1 Enter solicitor's registration number with the Public Charities Division. It can be found on the solicitor's registration confirmation letter.
- Line 2 Enter charity's registration number with the Public Charities Division. It can be found on the organization's registration confirmation letter.
- Line 2c Enter the start and end dates of the entire campaign as indicated in the charity's and fundraiser's contract.
- Line 2d Enter the start and end dates of the period covered by the report. The start date of the initial report filed for the campaign should have the start date of the contract. The end date of the final report filed for the campaign should have the end date of the contract.
- Line 2e The cash method of accounting means accounting for revenues when received and expenses when paid. The accrual method means accounting for revenues when pledged and expenses when incurred. Please use the same method of accounting that the charity uses in its annual financial reports filed with this Office.
- Line 3a Enter revenue from the sale of tickets, products, services or bingo cards. Also include any admission fees to the special event or bingo game.
- Line 4a Enter the value of any services or products which individuals received in return for their purchase of tickets to, or sponsorships of, a special event or for any contribution made to the organization. For a special event like a dinner or concert, enter the cost of producing the special event (room rent, food, entertainment, etc.). For the sale of a product or service, enter the fair market value of such. If the special event is a bingo game, include *all* costs of conducting the game except for bingo promoter's fees which goes in Line 4b. Include specifically bingo paper (cards), use of the building (rent, maintenance, utilities), prizes, concessions (if their sale is part of the contract between producer and sponsor), bingo taxes, and interest paid.
- Line 4b Enter bingo promoter's fees (or profits after all expenses listed on Line 4a). Please note: Bingo operators are considered professional fundraisers under state law but not federal law. So that this form is completed in the same way as IRS forms, bingo promoter's fees are treated as a direct expense of a special event and not as a fundraising expense.
- Line 5a Enter the cost of any sales, solicitation, promotion and advertising. This includes the costs of salaries, commissions, bonuses, use of telephones, printing, postage, and rentals related to solicitation.
- Line 5b Enter the solicitor's fees from the campaign, or his profit *after* expenses listed on Line 5a. Note: bingo promoters enter their fees not on this line, but on 4b.
- Line 6b Enter any fundraising costs which the charity incurred *after* receiving its share from the campaign or outside its contract with the professional fundraiser.
- Line 6c In this blank, enter adjustments to the charity's share. These may include additions to or subtractions from its share.
- Line 6e For bingo games, enter funds received by the charity from the South Carolina Department of Revenue as a rebate from bingo tax.

Line 6f In the blank within parentheses, enter the amount of any payments made from the bingo account to the charity for charitable purposes. If no payments were made, then enter 0.

Appendices

APPENDIX E

APPENDIX E GUIDELINES FOR BYLAWS



Suggested Bylaws Structure/Content

INTRODUCTION TO THE DEVELOPMENT OF BYLAWS FOR YOUR NONPROFIT CORPORATION

The Bylaws of your organization are one of two sets of documents that govern the operation of your nonprofit organization. They are based upon South Carolina law; mainly, **Title 33 – Corporations, Partnerships & Associations; Chapter 31 South Carolina Nonprofit Corporation Act. Section 33-31-206** of this law provides the following guidance relative to the Bylaws:

- (a) The incorporators or Board of Directors of a corporation shall adopt bylaws for the corporation
- (b) The bylaws may contain any provision for regulating and managing the affairs of the corporation that is not inconsistent with law or the articles of incorporation

Bylaws are required by law and their content is based upon what this law allows relative to various aspects of the operations of your nonprofit corporation. Bylaws may be relatively brief, as the sample which follows this page illustrates, or they may be quite extensive. Usually the extent of detail in Bylaws is determined by the complexity of the structure of the organization. National, member organizations generally have complex bylaws that not only reflect the applicable laws under which they operate, but contain extensive guidance on various operational matters including those pertaining to members' rights. These rights', protected in the law, relate to privileges and obligations of membership, voting rights, guidelines relative to proxies and many other issues of concern to members.

Nonmember corporations whose governing boards handle all of the affairs of the corporation without direct accountability to a member base usually have more simplified Bylaws and this is especially true for new, developing organizations that need a basic guide for their board members to follow. The sample which follows reflects the type of Bylaws that are appropriate for an organization at the earliest stages of its development.

As organizations grow and change over time, their Bylaws should also change to reflect new rules that ensure full compliance with all applicable laws. For corporations that seek recognition in accordance with Section 511(c)(3) of the Internal Revenue Code, sections of the Bylaws should cover critical requirements of this statute. Articles in the Bylaws that deal with disclosure, transactions with board members, etc. generally will address these concerns.

Finally, if the corporation seeks to gain other certifications and approvals including exemption of property holdings from taxation, other laws and regulations may need to be covered in the Bylaws.

Think of your Bylaws as a living document that is regularly reviewed and amended in light of organizational growth and change.

ARTICLE I - NAME

The name on the Articles of Incorporation is the organization's legal name.

ARTICLE II - PURPOSE

A succinct statement of the organization's purpose, what it intends to achieve, its mission, what it will do, for whom and the geographic area where it will provide its services are some of the questions that can be answered by the statement in this article.

ARTICLE III - PRINCIPAL OFFICE

Address of the organization's primary location and the authority of the Board of Directors to change it are appropriate content for this article.

ARTICLE IV - REGISTERED AGENT

The name of the Registered Agent in the Articles of Incorporation may be inserted here.

ARTICLE V - MEMBERSHIP

If the organization is not a member organization then that can be stated here. If it is a member organization, details about membership e.g. eligibility, terms, powers, etc., can be spelled out in this article.

ARTICLE VI - BOARD OF DIRECTORS

Any limitations on the number of members of the Board of Directors, the number of years in a term of office, the number of terms that can be served consecutively and, if applicable, information relative to alternating terms can be spelled out in this article.

Other matters that can be included in this article on the board is the frequency of board meetings, and the method by which notice of meetings to the board will be given.

Important to include is a statement on the number of members present for a meeting constitute a quorum. This is necessary to establish at the beginning of meetings for the legitimate conduct of business. S. C. law provides for a quorum of a majority. However, organizations may specify quorum requirements that are not less than a majority but that exceed the majority requirement in the law.

This article may also specify the general and specific powers of the Board of Directors. Statement of general powers may be stated as follows: The Board of Directors shall have all the

power and authority granted by South Carolina law to the Board, including all powers necessary or appropriate to the management of the business and affairs of the Corporation". Among specific powers that may be delineated are the following:

(i) To confer upon any officer or officers of the Corporation the power to choose, remove or suspend assistant officers, agents or servants.

(ii) To appoint any person, firm or corporation to accept and hold in trust for the Corporation any property belonging to the Corporation or in which it is interested, and to authorize any such person, firm or corporation to execute any documents and perform any duties that may be requisite in relation to any such trust.

(iii) To approve and authorize the borrowing of money and the granting of security interests in the personal property and mortgages on the real estate of the Corporation as security for the repayment of loans and interest thereon.

(iv) To purchase, sell, lease, mortgage, pledge, transfer in trust, and otherwise deal with real and personal property of the Corporation.

(v) To appoint a person or persons to vote shares of another corporation held and owned by the Corporation.

Board vacancies, removal of directors and other such matters pertaining to overseeing the activities of board members can also be handled in this article.

ARTICLE VII - CONFLICT OF INTEREST

The Internal Revenue is especially concerned with matters pertaining to private advantages that might be gained by persons influential in the affairs of organizations recognized in accordance with Section 501(c)(3). This article is one that also helps to ensure that the organization will operate in accordance with requirements in state law especially with regard to the specific duties of the governing board. A statement relative to organizational transactions with board members, the method of authorization for such transactions and applicable situations for such transactions can be dealt with in this article.

ARTICLE VIII - OFFICERS

State law requires a President, Secretary and Treasurer of nonprofit corporations and one individual may hold two of these offices simultaneously. The Board of Directors may specify other officers such as assistant officers. The terms of officers should be specified in this section as well as the general duties of each office. Some of the powers of officers allowable in state law are:

Powers and Duties of the President. Unless otherwise determined by the Board of Directors, the President shall have the usual duties of an executive officer with general supervision over and direction of the affairs of the Corporation. In the exercise of these duties and subject to the limitations of the laws of South Carolina, these By-Laws and the actions of the Board of Directors, he/she may appoint, suspend, and discharge employees and agents, shall preside at all meetings of the Board of Directors and shall be a member of all committees except for the Nominating Committee

He/she shall also do and perform such other duties as from time to time may be assigned by the Board of Directors. Unless otherwise determined by the Board of Directors, the President shall have full power and authority on behalf of the Corporation to attend and to act and to vote at any meeting of the shareholders of any corporation in which the Corporation may hold stock, and, at any such meeting, shall possess and may exercise any and all the rights and powers incident to the ownership of such stock and which, as the owner thereof, the Corporation might have possessed and exercised.

Powers and Duties of the Secretary. Unless otherwise determined by the Board of Directors, the Secretary shall keep the minutes of all meetings of the Board of Directors, and all committees in books provided for that purpose, and shall attend to the giving and serving of all notices for the Corporation. He or she shall have charge of the corporate seal, and other such books and papers as the Board of Directors may direct and shall perform all other duties ordinarily incident to the office of Secretary. The Secretary shall have such other powers and perform such other duties as may be assigned by the Board of Directors.

Powers and Duties of Treasurer. Unless otherwise determined by the Board of Directors, the Treasurer shall have charge of all the funds and securities of the Corporation. When necessary or proper, unless otherwise ordered by the Board of Directors, he shall endorse for collection on behalf of the Corporation checks, notes and other obligations, and shall deposit the same to the credit of the Corporation in such books or depositories as the board of Directors may designate and shall sign all receipts and vouchers for payments made to the Corporation. He/she shall sign all checks made by the Corporation, except when the Board of Directors shall otherwise direct. He shall enter regularly, in books of the Corporation to be kept by him for the purpose, full and accurate account of all moneys received and paid by him on account of the Corporation. Whenever required by the Board of Directors, he/she shall render a statement of the financial condition of the Corporation. He/she shall at all reasonable times exhibit his books and accounts to any Director of the Corporation, upon application at the office of the Corporation during business hours.

He/she shall have such other powers and shall perform such other duties as may be assigned to him from time to time by the Board of Directors. He/she shall give such bond, if any, for the faithful performance of his duties as shall be required by the Board of Directors and any such bond shall remain in the custody of the President.

Powers and Duties of Vice Presidents and Assistant Officers. Unless otherwise determined by the Board of Directors, each Vice President and each assistant officer shall have the powers and perform the duties of his respective superior officer. Vice Presidents and assistant officers shall have such rank as shall be designated by the Board of Directors and each, in the order of rank, shall act for such superior officer in his absence or upon his disability or when so directed by such superior officer or by the Board of Directors. The President shall be the superior officer of the Vice Presidents. The Treasurer and the Secretary shall be the superior officers of the assistant treasurer and assistant secretaries, respectively.

Delegation of Office. The Board of Directors may delegate the powers or duties of any officer of the Corporation to any other officer or to any Director from time to time.

ARTICLE IX – COMMITTEES

A statement on committees may include the Standing Committees with which an organization will operate, other board committees, advisory committees and the method by which committee's are created. This article might also specify the limits of committee authority. For example, committees may exercise the authority of the board in prescribed areas except they may not:

- (a) authorize distributions
- (b) approve or recommend to members, dissolution, merger, or sale, pledge, or transfer of all or substantially all of the corporation's assets
- (c) elect, appoint, or remove directors or fill vacancies on the board or on any of its committees;
- (d) adopt, amend, or repeal the articles or bylaws

Requirements for the recording and reporting of committee meetings should be provided in this article.

ARTICLE X - CONTRACTS

The Board of Directors of the Corporation is the sole authority over legally binding agreements or contracts between the Corporation and any individual, organization or government entity is an example of a statement that can be used here.

ARTICLE XI - POLICIES & PROCEDURES

The Board of Directors shall from time to time establish policies and operating procedures relative to the conduct of business related to these Bylaws, to amendments to these Bylaws, and to resolutions and other actions that the board may take that will require sustained activity by the organization. Correspondingly the board shall direct the Chief Executive Officer to develop administrative procedures to ensure that all laws, regulations, rules, and policies and other edicts issued by the board are supported within the day to day operations of the organization.

**ARTICLE XII - LIMITATION OF DIRECTORS'
LIABILITY AND INDEMNIFICATION OF DIRECTORS,
OFFICERS AND OTHER PERSONS.**

Directors of the Corporation shall be indemnified to the extent allowable under South Carolina non profit corporation law.

ARTICLE XII – DIRECTOR’S LIABILITY

No Director of the corporation shall be personally liable for debts, liabilities, and other obligations of the corporation.

ARTICLE XIII - FISCAL YEAR

The fiscal year of XXXXXX Corporation is-----

ARTICLE XIV

Records maintained. The organization shall keep as permanent records minutes of all meetings of its board of directors, a record of all actions taken by the directors without a meeting, and a record of all actions taken by committees of the Board of Directors. The organization shall also maintain accounting records, and an accurate and current record of its board members.

Availability. All records of the Corporation including books, accounts, records, minutes, letters, memoranda, documents, checks, vouchers, telegrams, articles, Bylaws and any and all other records that may be deemed necessary in the operation of the organization shall be available for review or copying to the Attorney General of South Carolina or to a duly designated representative of the federal government upon written request from the investigating entity to the President or to the Board Chairman.

Permanent Records. The articles of incorporation, restated articles of incorporation and all amendments to them currently in effect, resolutions adopted by the board of directors relating to the characteristics, qualifications, rights limitations, and obligations of board members, the minutes of all meetings of the board and a record of all actions approved by the board for the past three years, all written communications to the board within the past three years, including the financial statements for the past three years and the most recent report of each type required to be filed by the organization with the Secretary of State shall be maintained as permanent records of the Corporation at its principle office.

Public Inspection. Records of the Corporation that must be available to the public either under federal or state law during normal office hours shall be held at the Corporation's principle office.

ARTICLE XV – AMENDMENTS

Power The Directors of the Corporation shall have the power to alter, amend, or repeal these By-Laws by a majority of those voting, at any regular or special meeting, duly convened after notice to the Directors of such purpose.

Notice. Thirty (30) days notice to Directors of the meeting in which an amendment is to be approved must be given and the notice is required to state that the purpose or one of the purposes of the meeting is to consider a proposed amendment to the Bylaws and contains or is accompanied by a copy or summary of the amendment or states the general nature of the amendment.

ARTICLE XVI - DISSOLUTION

In the event of dissolution, assets of the corporation shall, after necessary expenses thereof, be distributed to another organization exempt under IRS Section 501(c)(3), or corresponding provisions of any subsequent Federal tax laws, or to the Federal government, or state or local government for a public purpose. Any such assets not so disposed of shall be then allocated, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which were organized and operated exclusively for such purposes.

Appendices

APPENDIX F

APPENDIX F CONTAINS INFORMATION CONCERNING:



The Author

ABOUT THE AUTHOR

Glenice Pearson is the founder and president of The NonProfit Network, Inc., which is based in Columbia, South Carolina. She has over 40 years experience providing consulting and fund raising services to nonprofit organizations. Her doctoral studies are in Applied Management and Decision Sciences, with a specialization in Philanthropy and Nonprofit Organizations. Ms. Pearson has helped to guide nonprofit organizations of every type and size through various development processes. Included in this array of services are: incorporation and tax exemption, organizational development, fund raising, strategic planning, grants research and writing, board development and other critical functions that can lead to the effective functioning of these organizations.

Her business is dedicated to the belief that nonprofit organizations in America, organizations that comprise the "THIRD SECTOR", are *essential to the development of healthy, stable neighborhoods and allow for the participation of a wide spectrum of American citizens in building and revitalizing their communities. It is primarily through the third sector that people can realize their deeply-embedded need to be of service to others.* Strong communities are the foundation upon which the strength of the nation is built and sustained. Ms. Pearson is personally and professionally dedicated to the achievement of this vision.

In addition to being the author of the first and revised manuals for nonprofit organizations approved by the Secretary of State of South Carolina, Ms. Pearson also contributes articles on nonprofit development and management to various publications. She regularly conducts seminars and workshops on nonprofit development and management.

FOR FURTHER INFORMATION:

E – MAIL: gpearson@nonprofitnetwork.biz

This manual is dedicated to the memory of
my nephew
Detective Kyle Arthur Williams, NYPD, a
hero and gentle soul.