



Non-Profit Corporation Articles of Incorporation Filing Guide

This Filing Guide is intended to help you make informed decisions when filing Articles of Incorporation for a Non-Profit Corporation online. This information is offered as a public service and should not be used as a substitute for professional advice. If you are seeking answers to legal or financial questions, you should consult with a qualified attorney and/or accountant.

Registering a non-profit can have far-reaching legal and financial implications. The RI Department of State processes all filings within two business days, so there is no need to rush. We encourage you to take your time to read through the information below and assess your readiness to register.

If you have questions about any document you plan to file with the RI Department of State, please contact us! We are available Monday-Friday, 8:30 a.m. - 4:30 p.m. by phone (401-222-3040) or email (corporations@sos.ri.gov). You can also [schedule a virtual appointment](#) to meet virtually with a member of our team.

Business Services Division

RI Department of State
148 W. River Street, Providence RI 02904
(401) 222-3040 | corporations@sos.ri.gov

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Are you ready to register a non-profit corporation?

Filing the Articles of Incorporation for a non-profit corporation does not simply reserve the name of the organization. It creates a corporate entity that legally exists distinct from its incorporators, directors, and officers. Just like you, as a physical person, are obligated to report information (such as a change in your legal name or mailing address) and make financial contributions (such as paying income and property taxes), a non-profit – because it also legally exists – has similar obligations.

Every year, a non-profit corporation is required by law to do the following:

- **File an annual report with the RI Department of State**
 - *What is it for?* The annual report is a short, simple form that captures basic information about the non-profit.
 - *How much does it cost?* The fee is \$20.
 - *When is it due?* The annual report is always due between February 1 – May 1.
- **Maintain a Registered Agent/Office**
 - *What is it for?* A Registered Agent is a person or company designated to receive official notices and legal service of process on behalf of the non-profit. Keeping the name and address of the non-profit's Registered Agent up to date ensures the non-profit is afforded due process in the legal system. Read more about Registered Agents in Article V below.
 - *How much does it cost?* Updating the Registered Agent name costs \$10. Updating the Registered Agent's address is free.
 - *When is it due?* The non-profit must file the appropriate update form whenever the name or address of the listed Registered Agent changes.

A non-profit **MUST** submit these filings even if the organization has never:

- Actually conducted business;
- Opened a bank account;
- Hired employees or volunteers; or
- Generated any donations or revenue by operating the non-profit.

A non-profit corporation may also be required to do the following:

- **Pay tax to the RI Division of Taxation and the IRS**
 - *What is it for?* Unless a non-profit has been granted federal income tax exemption, it will need to file for-profit federal tax returns with the IRS each year and pay income tax at the corporate rate on its annual revenue. Unless a non-profit has been granted state sales tax exemption, it will need to pay sales tax on materials purchased for the non-profit's use. All non-profits – regardless of federal tax exempt status – must pay income tax to the IRS and the RI Division of Taxation on revenue generated through activities that don't directly relate to the non-profit's purpose.
 - *How much does it cost?* The cost varies based on the federal tax exempt status of the non-profit and its sources of revenue.
 - *When is it due?* Tax return due dates vary depending on the timing of the organization's fiscal year and its federal tax exempt status.

- **Register/renew registration as a Charitable Organization**

- *What is it for?* Except for a small list of [exempt groups](#), a charitable organization that solicits more than \$25,000 in donations (whether intentionally or unintentionally) and/or hires a Professional Fundraiser must [register with the RI Department of Business Regulations \(DBR\)](#) as a Charitable Organization.
- *How much does it cost?* The fee for Charitable Organization registration is \$90 each year.
- *When is it due?* Charitable Organization registrations/renewals must be filed within 30 days of receiving total contributions greater than \$25,000.

If you are contemplating registering a non-profit corporation now simply to protect the name for future use, you might consider a different filing called a Reservation of Entity Name (\$20). That filing holds the name you wish to protect for 120 days while you prepare to begin conducting business through the non-profit.

What will the name of the non-profit be? (Article I)

The name you choose for the non-profit must not already be in use by another entity registered with the RI Department of State. See our [Name Availability Guidelines](#) for more information, including helpful examples.

Is the non-profit time-limited? (Article II)

Occasionally, a non-profit may be formed to support a project with a specific deadline. If that is the case for the non-profit, you may choose a date in the future when the non-profit will automatically be dissolved. Most non-profits do not fall into this category.

If you do not choose a future date to automatically dissolve the non-profit, the organization will have what is referred to as a “perpetual existence.” This means that the non-profit will remain registered forever until Articles of Dissolution are filed with the RI Department of State.

It is important to understand that filing Articles of Dissolution is the **only way** to properly close the non-profit and legally halt the organization’s obligation to continue to file annual reports with the RI Department of State and possibly pay taxes to the RI Division of Taxation and the IRS each year. If the non-profit fails to maintain its good standing status and becomes revoked, the organization is still obligated to meet these annual obligations until it formally dissolves.

What will the non-profit's purpose be? (Article III)

To be recognized as a federal tax-exempt entity, a non-profit corporation must be organized exclusively for charitable, religious, educational, or scientific purposes. The non-profit must indicate its specific purpose on the Articles of Incorporation form filed with the RI Department of State. If the organization intends to obtain federal tax exempt status, the IRS typically looks for [specific language](#) to be included in the Articles of Incorporation. The IRS recognizes many exempt organization types, including charitable organizations, churches and religious

organizations, private foundations, political organizations, and other non-profits such as social welfare organizations, civic leagues, social clubs, labor organizations and business leagues.

If you plan to seek federal tax exemption, you should be aware that the IRS prohibits tax exempt entities from [conducting certain activities](#). Visit the [IRS website](#) for additional tax exempt guidance.

Is there anything in the non-profit's Bylaws that should be part of the public corporate record? (Article IV)

The Articles of Incorporation – just like every filing submitted to our office on behalf of a non-profit corporation – is a permanent public record readily available to the public. If the organization has been advised by an attorney to include any provisions in the Bylaws in this public record, you can add that information here. This field is **NOT** required and if you do not wish to add any additional provisions, you may leave this section blank.

Who will be the Registered Agent? (Article V)

A Registered Agent is a person or company designated to receive important documents on behalf of the non-profit including, but not limited to, legal service of process and notifications from the RI Department of State.

All non-profit corporations are required to have a Registered Agent on file with the RI Department of State. A Registered Agent must:

- Have a Rhode Island street address, known as the “Registered Office.” P.O. Boxes and virtual business addresses are not allowed.
- Be reachable at the address provided during regular business hours (9:00 a.m. - 5:00 p.m.)

Please note that the Registered Office is not the same thing as the Principal Office of the non-profit. The Registered Office is the Registered Agent’s address, while the Principal Office is the address from which the non-profit is operated. A non-profit’s Principal Office can be a P.O. Box or even an address outside the State of Rhode Island.

Common registered agents:

- A director or officer of the organization
- An attorney or accountant
- A company that provides registered agent services
- A willing employee or volunteer of the organization
- A family member or friend

Being named a Registered Agent does not give this person or company any ownership or decision-making authority in a non-profit corporation. Because the Registered Agent will receive important documents relating to the non-profit, you should be sure to choose someone you trust to communicate with the organization in a timely manner about the notices they receive.

Please note that all information you provide on the Articles of Incorporation will be publicly searchable in our Corporate Database. If you are planning to serve as the Registered Agent and you work from home, you will need to list your home address as the Registered Office. If you do not want this information to be public, you should choose someone else to serve as the Registered Agent.

Who will serve on the initial Board of Directors? (Article VI)

All non-profit corporations are required to have **at least three directors** on the Board of Directors at all times, including when the entity is formed by filing Articles of Incorporation with the RI Department of State. The Board of Directors govern the non-profit's internal affairs. Because non-profit corporations do not have owners, the Board of Directors can be thought of as the “managing members” of the organization who oversee the operations of the non-profit.

The organization’s Bylaws may dictate who can serve on the non-profit's Board of Directors, how they are elected, how long they may serve, and how they can be removed from the Board, among other provisions. The Directors listed on the organization’s Articles of Incorporation will serve in that capacity until the first official election of the Board as outlined in the corporation’s Bylaws.

Who will be the incorporator(s)? (Article VII)

An incorporator is an individual who is authorized by the organization to legally form the non-profit by filing the Articles of Incorporation with the RI Department of State. An organization can be formed by one or more incorporators who will include their name and address on the Articles of Incorporation. The role of incorporator ends once the first official meeting of the organization is called.

When will the non-profit legally begin to exist? (Article VIII)

Remember, by filing Articles of Incorporation you are forming a legal corporate entity separate from yourself and any of the individuals within the organization. When registering, you can choose to delay the date when the filing becomes effective. Selecting a future effective date means that although you are filing the Articles of Incorporation now, the non-profit corporation will not legally exist until a date you choose up to 30 days in the future.

- If you want the non-profit to legally exist as of the date you file the Articles of Incorporation, enter today’s date.
- If you want to delay the day when the non-profit begins to exist, enter any date up to 30 days in the future.

Who is filing the Articles of Incorporation? (Article IX)

The information entered in the Filer's Contact Information section will not be part of the Articles of Incorporation available for public search. This information is used by our office to communicate with the filer if anything on the form needs to be corrected before processing. Although there may be more than one incorporator listed on the Articles of Incorporation, the Filer's Contact Information should contain the information of only one individual who will be responsive to a notice from our office that corrections are required.

Who is authorized to sign this legal document on behalf of the non-profit?

The Articles of Incorporation must be signed only by the non-profit's incorporator(s) listed in Article VII.

By signing the Articles of Incorporation, the incorporator(s) swear under penalty of perjury that everything in the document is true and that it is the intention of the non-profit to file the document with the RI Department of State.