



## Differences in the AR Secretary of State, AR Attorney General, and IRS IRS Regarding Nonprofit Legal Services and Compliance

### Arkansas Secretary of State's Office:

[http://www.sos.arkansas.gov/business\\_entity\\_fees\\_forms\\_pro.html](http://www.sos.arkansas.gov/business_entity_fees_forms_pro.html)

Scroll down to "Domestic Nonprofit Corporation"

- Articles of Incorporation for Domestic Nonprofit Corporation
- Certificate of Amendment of a Nonprofit Corporation
- Notice of Change of Registered Agent and/or Address
- Articles of Dissolution of a Nonprofit Corporation
- Annual Report for Nonprofit Corporations due August 1

### Internal Revenue Service

<http://www.irs.gov/charities/charitable/index.html>

- Application for a Taxpayer Identification Number (TIN). A TIN is *not* a number but a category of numbers the IRS uses to identify individuals or organizations:
  - Social Security Number (SSN)
  - Employer Identification Number (EIN) {Having an EIN *does not* mean an organization is tax-exempt. However, your organization needs an EIN to apply for 501(c)(3) status.}
  - Individual Taxpayer Identification Number (ITIN)
  - Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
  - Preparer Taxpayer Identification Number (PTIN)
- Application for 501(c)(3) tax exemption
- Annual Filing of the Form 990, required for all nonprofit organizations with tax exempt status

### Arkansas Attorney General's Office:

[http://www.ag.arkansas.gov/consumers\\_protection\\_charitable\\_registration.html](http://www.ag.arkansas.gov/consumers_protection_charitable_registration.html)

Charities that solicit donations in the state of Arkansas must be registered with the Consumer Protection Division and re-file annually. There is no cost.

Link to see all registered charities in Arkansas:

<http://www.arkansasag.gov/charity/search.php>