



Establishing Nonprofits in Mississippi

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Nonprofits in Mississippi are governed by the Mississippi Charitable Solicitations Act and the Mississippi Charities Act Rules, which were promulgated under the authority of the Act, as well as other regulations that affect charitable solicitations. The following fact sheet provides an overview of the steps necessary to form a nonprofit organization in Mississippi.

Step 1- Incorporate

The first step in forming a nonprofit in Mississippi is to fill out articles of incorporation. The appropriate form and instructions are available at: <http://www.sos.state.ms.us/forms/forms.asp?Unit=Corporations> . The articles of incorporation and the \$50 filing fee must be sent to the Secretary of State's office.

*Mississippi Secretary of State
PO Box 136
Jackson, MS 39205*

Step 2-File appropriate tax forms

To obtain 501(c) (3) tax-exempt status from the Internal Revenue Service (IRS), nonprofits must fill out IRS form 1023, available at: <http://www.irs.gov/pub/irs-pdf/f1023.pdf> . The form and the filing fee may be mailed to:

*Internal Revenue Service
PO Box 192
Covington, KY 41012*

Nonprofits must register with the Mississippi State Tax commission at: <http://www.mstc.state.ms.us/> . Instructions for mailing are located on the forms.

Step 3- Register with the Mississippi Secretary of State.

Prior to soliciting funds in Mississippi, the nonprofit must register with the Secretary of State's Office by submitting the following:

- Unified Registration Statement. Along with the registration statement, the nonprofit must include a financial statement and IRS form 990, if applicable. If contributions to the organization are greater than \$100,000 or the organization employs a professional fundraiser or carries on fundraising by hiring a professional fundraiser, it must submit an *audited* financial statement with the registration statement. The financial form (Form-FS) and instructions for the unified registration form are available at: <http://www.sos.state.ms.us/forms/forms.asp?TextOnly=NO&Unit=Charities> .
- \$50 nonrefundable registration fee
- Copies of contracts between the nonprofit and any professional fundraiser;
- Copies of the current charter, articles of incorporation, bylaws, and any tax exemption determination letter from the IRS.

Certain nonprofits may be exempt from registration with the Secretary of State's office. Exempt organizations include: certain organizations that use only membership dues to solicit contributions; organizations that intend to solicit or receive less than \$4,000 in a year; accredited educational institutions. Organizations claiming exemption must submit the Notice of Exemption form (Form CE) to the Secretary of State.

The Secretary of State's web site contains the complete regulations applicable to charitable organizations, as well as a "registration checklist" to be used when submitting a registration. For further questions about registration, contact the Secretary of State's office, 888-236-6167.

Ongoing reporting requirements

A renewal of the Unified Registration Statement must be filed on or before the anniversary date of the Certificate of Registration. Along with the registration statement, the nonprofit must include a financial statement. If contributions to the organization are greater than \$100,000 or the organization employs a professional fundraiser or carries on fundraising by hiring a professional fundraiser, it must submit an *audited* financial statement with the registration statement. The appropriate IRS renewal forms should also be filed. The state financial form (Form-FS) and instructions for the unified registration form are available at: <http://www.sos.state.ms.us/forms/forms.asp?TextOnly=NO&Unit=Charities> .

Resources:

- Mississippi Secretary of State's Charities home page:
<http://www.sos.state.ms.us/regenf/charities/charities.asp>
- Mississippi Charities Forms Library:
<http://www.sos.state.ms.us/forms/forms.asp?TextOnly=NO&Unit=Charities>
- Mississippi Charities Rules and Regulations:
<http://www.sos.state.ms.us/regenf/charities/regcharsol.asp>
- IRS Tax information for charities and other nonprofits
<http://www.irs.gov/charities/index.html>
- Mississippi Center for Nonprofits
<http://www.msnonprofits.org/index.php>
- National Council of Nonprofit Associations:
<http://www.ncna.org/>

Provided by:

National Sea Grant Law Center

University Of Mississippi

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<http://www.olemiss.edu/orgs/SGLC>

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