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## INTERNATIONAL KNOWLEDGE AND EXPERIENCE EXCHANGE ON THE DEVELOPMENT OF NON-GOVERNMENT ORGANIZATIONS

*Ho Chi Minh, 31.07-01.08.2014*

### **Registration of Nonprofit Organizations**

- Focusing on the registration of nonprofit organizations in the United States
- US structure: The state and federal context
- Organizational registration at the state level
  - Nonprofit corporations; charitable trusts; other entities
  - Non-registration: Unincorporated associations/entities
  - Issues in registration: Formal requirements: Purpose, place of business, membership or not, annual meetings, governance, officers and roles, executive director and staff and role, board committees, finance issues, dissolution
  - Issues in registration: Few remaining content requirements
  - The US as a registration jurisdiction, not an approval or licensing jurisdiction
  - Registration in multiple jurisdictions? Generally no
  - Registration fees
  - Inspection: Usually not
- Tax exemption application at the federal level
  - Form 1023 application
  - Extensive data required
  - Basic information, organizational structure, organizing documents, officers, directors and trustees and compensation, relationships, conflict of interest, non-fixed payments, leases, contracts or loans with officers or directors; beneficiaries; activities; lobbying; financial data; public charity vs. private foundation status; information for particular kinds of organizations