

**Nonprofit Corporations
Filing Requirements
Bureau of Commercial
Services
Corporation Division**

Overview – Filing Requirements

- Articles of Incorporation/Bylaws
- Standard provisions/Additional provisions
- Amendments/Restated Articles
- Change of Registered Office/Resident Agent
- Dissolutions/Mergers

Overview – Filing Requirements (Cont'd)

- Filing Tips
- Information Updates
- Filing methods – Mail, Fax/Email,
In person, Online
- Expedited Services

Filings, Filings, Filings



Your Corporation

Corporation Division
- Articles of Incorporation

Attorney General
- Solicit Funds
- Charitable Trust

IRS
- 501(c)3
- Tax Exempt Status
- FE Number

MI Dept of Treasury
- Sales Tax Exemption

Articles vs. Bylaws



- Articles and Bylaws are **DIFFERENT** documents
- Articles filed with Corporation Division. Bylaws internal corporate document.
- Bureau form [502](#) contains required provisions. “Skeleton” form.
- Additional provisions – Liability, IRS, Indemnification

Amendments/Restated Articles

- Amendment is an addendum to the Articles (form 515)
- Restated Articles – supercede and replace prior filings (form 511)
- Can change from profit to nonprofit or nonprofit to profit – Restated Articles

Registered Office/Resident Agent

- **Resident Agent: Accepts service of process**
- **Registered Office: Physical location of the resident agent**
- ***Very important* – Keep this information current on our records! Use form 520, 515, or update on annual report**

Dissolutions

- Voluntary: Sections 803/804 (forms 530 or 531)
- Automatic: Term expiration & Annual Reports (failure to file)
- Attorney General: Section 821

Mergers

- Merger – One corporation survives, one or more corporation(s) do not survive. (form 550)
- Consolidation – Two or more existing corporations combine to form a new corporation (form 550)

Helpful Filing Hints

- Sign documents
- Contact examiners if questions
- Visit the Web site

- **NOTIFY OTHER AGENCIES
ONCE DOCUMENTS ARE FILED!**

Information Updates

- Due every October 1, beginning the year after incorporation.
- List purposes, officers, and directors
 - Required: president, secretary, treasurer, and members of the board
- Preprinted form automatically sent to the corporation's registered office address

Filing Methods



- Mail – Total time 10 business days or less
- Fax/Email – Received into MichElf
- In person – Hand delivery to counter
- Online – Reports (Information Updates)
- Expedited Services – 1 hour, 2 hour, Same day, & 24 hour services available. Request when submitting document.

Questions??

