

WELCOME PACKET

Dear Non-Profit Owner,

As your Secretary of State, I am committed to ensuring that starting, managing, and growing a business in Rhode Island is easier than ever. I am confident you will find our Business Services Division offers a wealth of tools and resources to help you keep your business on track. As part of this effort, we have included the following helpful materials in this packet:

- **About My Business: Business Snapshot and Annual Task List**

This fillable form is an easy way to keep track of important information about your non-profit and reminds you of the actions you must take annually to remain in good standing.

- **About My Records: Business and Financial Documents**

There are many aspects to starting a non-profit that happen behind the scenes. This resource helps break down important legal and accounting considerations.

- **Life of a Rhode Island Non-Profit**

This infographic lays out the steps you should take to keep your non-profit in compliance with the RI Department of State, the IRS, the RI Division of Taxation, and your local municipality.

- **About Employment: Employer Basics**

This chart describes the agencies you should contact when you're ready to hire employees and the requirements you must fulfill for each.

- **Contact List**

This helpful list provides the contact information for state agencies and other business-friendly groups for easy future reference.

In addition to these resources, our RI Business Website (sos.ri.gov/divisions/business-services) is available 24/7 to help you navigate managing and growing your business.

I wish you all the best in your new endeavor.

Sincerely,



Nellie M. Gorbea
Secretary of State



Congratulations on taking the first step in starting your Non-Profit Corporation in Rhode Island!



RI Business Services

CONTACT

✉ corporations@sos.ri.gov

📞 401.222.3040

🌐 sos.ri.gov

🐦 @RISecState

ADDRESS

RI Department of State
148 W. River St.,
Providence, RI 02904

Monday through Friday
8:30 am – 4:30 pm.

ABOUT MY BUSINESS

Business Snapshot and Annual Task List

Tip

Complete your Snapshot to make accessing important information about your non-profit easy!

CORPORATE INFORMATION

Keep track of the information on file with the RI Department of State.

NAME OF NON-PROFIT *(List the name exactly as it appears in the database)*

IDENTIFICATION NUMBER *(The nine-digit number assigned to your non-profit)*

REGISTERED AGENT/REGISTERED OFFICE
(List your registered agent and their RI street address)

NAME OF AGENT *(Registered Agent)*

ADDRESS OF AGENT *(Registered Office)*

CID/PIN *(Use these identifiers to submit online filings)*

FEDERAL INFORMATION

Keep track of the information on file with the IRS.

EMPLOYMENT IDENTIFICATION NUMBER (EIN)
(The nine-digit number assigned to identify your business)

TAX EXEMPT STATUS *(501(c)(3) or non-exempt)*

FISCAL YEAR END *(Tax accounting period)*

Calendar year (Dec. 31)

Fiscal year (last day of any other month) _____

MANDATORY ANNUAL FILINGS

Keep track of the filings you must submit to the RI Department of State, and the IRS.

STATE FILING – ANNUAL REPORT (FORM 631)

FILING OFFICE: RI Department of State
PERIOD TO FILE: JUNE 1 – JUNE 30
ANNUAL FILING FEE: \$20

FEDERAL FILING – RETURN (FORM 990)

FILING OFFICE: Internal Revenue Service
PERIOD TO FILE*: _____

*Based on end of fiscal year (see irs.gov for more information)

PROFESSIONAL ADVISORS

Keep track of your financial, legal, and insurance support team.

ATTORNEY *(Name and contact information)*

ACCOUNTANT *(Name and contact information)*

INSURANCE – LIABILITY

COMPANY NAME _____
POLICY NUMBER _____
COVERAGE PERIOD _____

INSURANCE – WORKERS' COMPENSATION

COMPANY NAME _____
POLICY NUMBER _____
COVERAGE PERIOD _____

LICENSING

Keep track of your state and local licenses.

STATE AGENCY

TYPE OF LICENSE _____

LICENSE NUMBER _____

EXPIRATION DATE _____

MUNICIPALITY

TYPE OF LICENSE/PERMIT _____

LICENSE NUMBER _____

EXPIRATION DATE _____

ABOUT MY RECORDS

Business and Financial Documents

Tip

A new non-profit has many important things to consider. Don't be afraid to seek professional help!!

The documents you file with the RI Department of State effectively create a legal entity separate from the individuals making up your non-profit. Those documents do not determine how the non-profit is managed internally or contain financial or ownership information. Your non-profit should consider the following important aspects of organizing and running your organization.

Organizational and Planning Documents

It is extremely important that your non-profit record its own rules, regulations and provisions. To do this, you should create and agree to **Bylaws**, which are internal documents that determine how the non-profit's board of directors will govern the organization.

A **Business Plan** is another useful document which will help you stay on the right track. A business plan is typically held internally; however, you may be asked to provide a copy of your business plan to financial institutions if you decide to seek funding.

Who can help? Contact a qualified attorney

Recordkeeping

While none of these documents are filed with the RI Department of State or subject to public inspection under normal circumstances, your business is required to keep careful record of the following:

- Financial statements and annual reports showing income, expenses and contributions including a summary of transactions in an accounting journal or ledger for each tax year/accounting period.
- A list of all members of the board of directors, including full names and addresses.
- Copies of the minutes of annual and other special meetings. This may include meetings of the board of directors to amend the Bylaws, make corporate resolutions, or make other important business decisions.
- Keep these records permanently: audit reports, determination letter from the IRS and related correspondence, insurance policy documents, real estate deeds, mortgages, and bills of sale.
- Copies of federal, state and local tax returns.

Who can help? Contact a qualified attorney and/or CPA

Financial Accounts

It is vital that corporate funds and personal funds be kept separate. A corporate bank account should never be used to pay personal expenses, and a personal account should never be used to pay corporate expenses, including payroll. When personal and corporate funds mix, the owner of the personal account risks allowing some or all of his or her personal assets to be attached in payment of the business's debts.

Who can help? Contact a certified public accountant (CPA)

Your Brand

Your business is your brand. It is important to ensure that the public sees the non-profit as an entity separate from its members. If not, you not only risk diluting your brand, members' own personal assets may be at risk as well. If you have a logo, you may also consider filing for a Rhode Island or Federal trademark or service mark to protect its use.

Who can help? Contact a qualified attorney

Insurance

There are many reasons a new non-profit may want or need insurance. If you operate a brick and mortar location, for instance, you will need liability insurance to protect your business should an accident happen on the premises. Non-profits may also wish to protect their board of directors from personal liability with D&O (Directors and Officers) insurance. You should consult with an insurance agent to determine the requirements for your specific non-profit and determine what type of coverage is necessary.

Who can help? Contact an insurance agent

Life of a Rhode Island
NON-PROFIT

Nellie M. Gorbea
Secretary of State



**STARTING YOUR
NON-PROFIT**



**MAINTAINING YOUR
NON-PROFIT**



**CLOSING YOUR
NON-PROFIT**

**RHODE ISLAND
DEPARTMENT
OF STATE**

File Articles of Incorporation
(\$35)

File your Annual Report
(\$20) each year you are
in business.

File Articles of Dissolution
(\$10)

! Failing to file an annual report
does not dissolve your non-profit.

**IRS
REQUIREMENTS**

File form SS-4 or apply online to
obtain your Employer Identifica-
tion Number (EIN). File Form
1023 to apply for tax exempt
status.

File your annual return
(Form 990) as required.

File your annual return.
Visit the IRS Termination of an
Exempt Organization page for
more information.

**RHODE ISLAND
DIVISION
OF TAXATION**

If you are making sales at retail or
hiring employees, complete the
Business Application and Registra-
tion (BAR) form at www.tax.ri.gov.

File for your certificate of
exemption from the Rhode
Island Sales & Use Tax (Form
EXO-APP).

Be sure to cancel all tax
accounts and permits.

CITY/TOWN

Each city/town has different
application requirements for
licenses and/or permits.
Check with your local
city/town hall.

Renew your licenses
and/or permits each year
you are in business.

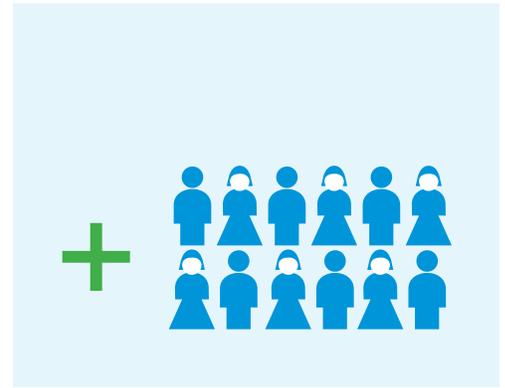
Cancel all licenses and permits you
will no longer need.
If you do not cancel, you may be
liable for fees.

DISCLAIMER

The content on this infographic is offered as a public service for Non-Profit Corporation. This information should not be used as a substitute for legal, financial or tax advice from an attorney or a certified public accountant.

ABOUT EMPLOYMENT

Employer Basics



There are State & Federal requirements that you must complete to ensure you do things the right way. Use this guide to assist you in navigating that big step.

AGENCY	REQUIREMENTS
<p>RI Department of Labor and Training www.dlt.state.ri.us 401-462-8000</p>	<p>Carry workers' compensation insurance. Display unemployment and training posters on-site. Contact the agency if an employee suffers a workplace injury.</p>
<p>Rhode Island New Hire Reporting Directory ri-newhire.com 888-870-6461 Ext. 200</p>	<p>Contact the agency if you hire or re-hire an employee within the last month.</p>
<p>U.S. Department of Labor www.dol.gov 866-487-2365</p>	<p>Comply with federal and state minimum wage, overtime, recordkeeping and child labor standards.</p>
<p>Occupational Safety and Health Administration (OSHA) www.osha.gov 401-528-4669</p>	<p>Comply with federal and state workplace safety and health regulations.</p>
<p>U.S. Citizenship and Immigration Services www.uscis.gov 800-375-5283</p>	<p>Complete form I-9 for all employees and store completed forms on-site.</p>

This guidance is not intended to replace the assistance of an attorney or CPA.

State Agencies Contact List

Your local Chamber of Commerce may be a great resource to help your business thrive. Contact your local chamber directly to find out about the opportunities they offer.

Business Registration

RI Department of State, Business Services Division

148 W. River Street, Providence, RI 02904
(401) 222-3040

<https://sos.ri.gov/divisions/business-services>

RI Division of Taxation

One Capitol Hill, Providence, RI 02908
(401) 574-8484

<http://www.tax.ri.gov/>

RI Department of Labor and Training

1511 Pontiac Avenue, Cranston, RI 02920
(401) 462-8000

<http://www.dlt.state.ri.us/>

Professional Licensing

RI Department of Health

3 Capitol Hill, Providence RI 02908
(401) 222-5960

<https://health.ri.gov/>

RI Department of Business Regulation

1511 Pontiac Avenue, Cranston, RI 02920
(401) 462-9500

<https://dbr.ri.gov/>

RI Department of Environmental Management

235 Promenade Street, Providence, RI 02908
(401) 222-4700

<http://www.dem.ri.gov/>

Contractors' Registration & Licensing Board

560 Jefferson Blvd., Suite 200, Warwick, RI 02886
(401) 921-1590

<http://www.crb.ri.gov/>

Public Utilities Commission & Division of Public Utilities and Carriers

89 Jefferson Blvd., Warwick, RI 02888
(401) 941-4500

<http://www.ripuc.org/>

Business Support Organizations

SCORE

(401) 226-0077

<https://ri.score.org/>

RI Small Business Development Center (SBDC)

(401) 874-7232

<https://web.uri.edu/risbdc/>

Center for Women and Enterprise (CWE)

(401) 222-0800

<http://www.cweonline.org/About-CWE/CWE-Rhode-Island>

Social Enterprise Greenhouse (SEG)

(401) 272-2558

<http://segreenhouse.org/>

RI Commerce Corporation

(401) 278-9100

<https://commerceri.com/financing/>

RI Small Business Administration

(401) 528-4561

<https://www.sba.gov/funding-programs/loans>