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## Nonprofit Law Resource Library

### State-By-State Initial Compliance – North Dakota

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#### Initial Filings for North Dakota Nonprofit Organizations

For comprehensive information on starting a nonprofit organization in North Dakota, please refer to the Secretary of State's publication, "[How to Begin and Maintain a Nonprofit Corporation in the State of North Dakota](#)".

#### 1. To Incorporate in North Dakota

Submit Articles of Incorporation to:

Business Division  
Secretary of State, State of North Dakota  
600 E. Boulevard Ave., Dept. 108  
Bismarck, ND 58505-0500

Information: (800) 352-0867  
Fax: (701) 328-2992  
Web Site: [www.nd.gov/sos](http://www.nd.gov/sos)  
Filing Fee: \$30

Note: The articles of incorporation must be accompanied by a signed consent of the registered agent and an additional \$10 fee.

#### 2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

Information: (800) 829-1040  
Forms: (800) 829-3676  
Web Site: [www.irs.gov/charities](http://www.irs.gov/charities)  
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

### **3. To Obtain North Dakota Corporate Income Tax Exemption**

Nonprofit organizations that are exempt from federal taxes are automatically exempt from North Dakota income taxes and need not apply for exemption.

### **4. To Obtain North Dakota Sales Tax Exemption**

In general, nonprofit organizations are not exempt from paying sales tax on purchases of tangible personal property. Some exemptions do exist for government units, schools, nursing homes and hospitals. In some cases, nonprofits are also exempt from collecting sales tax on sales that would otherwise be taxable. For more information on sales tax exemptions, refer to the Secretary of State's publication on [Starting a Nonprofit](#).

### **5. To Register with the North Dakota Secretary of State**

Prior to soliciting funds in North Dakota, nonprofit organizations must register with the secretary of state by filing the [Charitable Organization Registration Statement](#) along with a financial statement or most recent Form 990 to:

Business Division  
Secretary of State, State of North Dakota  
600 E. Boulevard Ave., Dept. 108  
Bismarck, ND 58505-0500

Information: (800) 352-0867  
Fax: (701) 328-1690  
Web Site: [www.nd.gov/sos](http://www.nd.gov/sos)  
Filing Fee: \$25