

Nonprofit Structure Worksheet

Nonprofits are structured to perform for public benefit. Because of that, they are required to provide a large quantity of publicly available documentation as to their health and processes. This information can be easily found and used for a wide variety of purposes: individuals researching potential causes to donate to, applicants researching a potential job or organizations searching foundation giving (foundations are also nonprofits).

Documents of Incorporation

Most states make documents relating to your organizations founding and operations available via the State Secretary's (or Clerk's) Website. To find this, Google:

[State Name] corporation search (e.g. *North Carolina corporation search*)

You may also search "[state name] business search". Most states offer not only the Articles of Incorporation, but all annual reports as well!

Questions:

- What year was your organization incorporated?
- Who was on the original Board of Directors? How many remain today?
- Have the bylaws ever been amended? What changed?

990 Forms

The 990 is the nonprofit equivalent of a tax return. Even though nonprofits do not pay taxes, they still are required to file if their calendar year income is more than \$25,000. You can find all filed 990 forms through two services:

- **Foundation Center:** <http://foundationcenter.org/findfunders/990finder/>
- **Guidestar** (BASIC registration is free): <http://www.guidestar.org/>

Questions:

- How much total revenue did your nonprofit earn when it was formed? Today? (990- Part I Line 12)
- What was the largest source of revenue when it was formed? Today?
- How much expenses did your nonprofit have when it was formed? Today? (990- Part I Line 17)
- How much was the executive Director paid when the organization was first formed? How much is s/he paid today? (ED is listed with Directors)
- What is your organization's largest non-charitable expense?
- Did revenue exceed the organization's expenses?