NOTE: This checklist aims to give the practitioner a set of considerations in creating and reviewing articles of incorporation and bylaws for a nonprofit corporation. The checklist was originally published in *Nonprofit Law: A Practical Guide to Legal Issues for Nonprofit Organizations*.

**Nonprofit Corporation**  
**Articles of Incorporation and Bylaws**  
**Checklist**

**ARTICLES OF INCORPORATION**

1. For guidance for legal content of Articles of Incorporation, refer to:
   a. Applicable state nonprofit corporation act
   b. Tax exemption requirements

   a. Name of Corporation
      i. Confirm name is available in state of incorporation – check with Secretary of State’s office
   b. Purpose of Corporation
      i. To extent nonprofit will seek tax-exempt status, make sure purpose is consistent with tax-exempt status (review IRS requirements)
      ii. Purpose clause should not be treated as “mission statement”
   c. Irrevocable dedication of assets (review IRS requirements)
   d. Name and address of registered agent
   e. Name and address of incorporator
   f. Description of whether nonprofit has “members” (in certain states)
g. Description of what will happen to assets of nonprofit upon dissolution (in certain states)
h. Choice of type of nonprofit, i.e., public benefit, mutual benefit, and religious corporations (in certain states)
i. Designated body with Board powers (in certain states)

   a. Names and addresses of initial Board of Directors (required in some states)
   b. Elimination/Limitation of Liability of Directors
      i. In some states, it is necessary to include language in articles of incorporation in order to take advantage of liability shield available to directors and officers
      ii. Provision eliminates or limits the liability of a director to the corporation or its members for money damages
   c. Indemnification
      In some states, it is necessary to include language in articles of incorporation in order to take advantage of broadest indemnification protection available to directors and officers
   d. Provisions relating to managing and regulating the affairs of the Corporation
   e. Defining, limiting, and regulating the powers of the Corporation, the Board of Directors, members, and any class of members
   f. Characteristics, qualifications, rights, limitations and obligations attaching to each or any class of members (often required to be in articles if there will be different membership rights)
   g. Amendments to Articles of Incorporation

BYLAWS

1. For guidance for legal content of Bylaws, look at:
   a. Applicable state’s nonprofit corporation act
   b. Charitable solicitation laws
   c. Tax exemption requirements
   d. Sector-specific requirements
2. Subject Areas
   a. If “Members”:
      i. Description of qualifications/selection process
      ii. Description of classes of members (if any)
      iii. Dues obligations
      iv. Member representatives
      v. Process for termination/removal of members
      vi. Process for resignation/reinstatement of members
      vii. Ability to transfer membership interests
      viii. Annual/Regular/Special Meetings
            A. Subject matter of annual meeting (such as election of Directors)
            B. Location of meetings
            C. Notice requirements
            D. Process for waiver of notice
            E. Record date
            F. Member list
            G. Conduct of Meetings
      ix. Quorum and voting requirements
      x. Ballot voting
      xi. Written consents
      xii. Electronic notices and voting
      xiii. Proxy voting
      xiv. Voting on mergers, sale of assets, and dissolution
   b. If no “Members” (as defined in the applicable state nonprofit corporation act), will nonprofit still use term “members” to designate donors or other individual entities involved with organization?
      i. If so, include provisions in Bylaws to address any rights of such “members”
   c. Board of Directors
      i. Powers and limitations of Board
      ii. Selection of Board
      iii. Types of Directors, including ex officio Directors (if any)
      iv. Number or range of Directors
      v. Tenure
         A. Staggered terms
         B. Term limits
vi. Qualifications
vii. Removal/Resignation/Vacancies
viii. Regular/Special Meetings
   A. Location of meetings
   B. Waiver of Notice
   C. Director’s assent presumed
   D. Order of business/conduct of meetings
ix. Quorum/Voting
x. Meetings by conference telephone
xi. Unanimous written consent
xii Electronic communications/actions
xiii. Compensation (if any)
d. Committees
   i. Board Committees
   ii. Advisory Committees
   iii. Address authority of each Committee
e. Officers
   i. Chair/Vice-Chair
   ii. President/CEO/Senior Executive Officer
   iii. Secretary
   iv. Treasurer
   v. Other officers
   vi. Address authority of each officer
   vii. Removal/Resignation/Vacancies
f. Indemnification
   i. Mandatory
   ii. Permissive
   iii. Advancement of Expenses
   iv. D&O Insurance
g. Miscellaneous Matters
   i. Receipt and disbursement of funds
   ii. Corporate records and reports and inspection rights
   iii. Representation of shares of other corporations
h. Amendments to Bylaws