

This article presents general guidelines for Georgia nonprofit organizations as of the date written and should not be construed as legal advice. Always consult an attorney to address your particular situation.

Where To Find Five Key Documents for Your Organization

In an ideal world, nonprofit organizations implement an effective record-keeping system for their important documents. Sometimes, however, through changes in data storage systems, leadership, or pure accident, record-keeping becomes haphazard and important documentation is lost. This article discusses how nonprofit organizations can find five key documents they should always have on record.

(1) IRS Determination Letter

An IRS 501(c)(3) Determination Letter (“Determination Letter”) is a document signifying the IRS’s recognition of an organization as a 501(c)(3) tax-exempt entity. Nonprofits entities should have a copy of their Determination Letter in their records. If you do not have a copy, you can request a copy from the IRS.

There are different ways to find your organization’s Determination Letter. The timeframe your organization falls within influences how you can find the Determination Letter. There are two key timeframes, and your organization must decide which timeframe applies:

- (1) Any organization that would have received a Determination Letter before January 1, 2014.
- (2) Any organization that would have received a Determination Letter dated on or after January 1, 2014.

For organizations that fall within the first timeframe, file a [Form 4506-B](#). To do this, go onto the IRS website. Click on the “Find Forms & Instructions” link. Search “Form 4506-B.” Select the form from the search results. Fill out the form, requesting an “exemption determination letter only” and file it with the IRS. You should receive a copy of your Determination Letter in the mail within sixty days after filing the form with the IRS. Requests for copies of a Determination Letter must be submitted using the Form 4506-B. The IRS will not respond to letter requests.

If sixty days have passed and you have not received your Determination Letter, call the Tax-Exempt & Government Entities Customer Account Services at the phone number 877-829-5500 to check on the status of the request. Do not file a second Form 4506-B because then the process could be even further delayed.

For organizations that fall within the second timeframe, you can conduct a [Tax Exempt Organization Search](#). To do this, go onto the IRS website. In the search bar, search “Tax Exempt Organization Search.” Select the search tool from the search results. Conduct a search of your organization by using either the organization’s EIN number or the name used in your original 501(c)(3) application. Select the “search all” databases option. Choose your organization from the results. In the results, under “Determination Letter,” there should be a copy of your organization’s Determination Letter available for you to download.

(2) Form 1023

A Form 1023 is an application that organizations submit to the IRS to request tax-exempt status under 501(c)(3) of the Internal Revenue Code. This is an important document that your organization must always have on file.

Dated: 12/12/2024

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You can request a copy of your organization's Form 1023 from the IRS by filing a [Form 4506-B](#). To do this, go onto the IRS website. Click on the "Find Forms & Instructions" link. Search "Form 4506-B." Select the form from the search results. Fill out the form, requesting an "Application for exemption" and file it with the IRS. You should receive a copy of your most recently approved Form 1023, along with the Bylaws submitted with the Form 1023 application and your Determination Letter.

(3) Articles of Incorporation

Articles of Incorporation are a document that confirms the formation of a corporation with a government body. Articles of Incorporation contain important information about an organization, including the organization's name, address, registered agent, and purpose. Once an organization's Articles of Incorporation, and any amendments, are filed with the Georgia Secretary of State, they become public record.

To find your organization's Articles of Incorporation, and any amendments, go on the Georgia Corporations Division website. Once on the main page, click the link to a "[Business Search](#)." From there, you can search for your organization in several different ways, including the business name, the control number, the registered agent's name, and/or the officer's name. After you decide how to search for your organization, click "Search," and the business search results will appear. Select your organization. You will be provided basic information about your organization, as well as the options to view your filing history and name history. Select to view your organization's filing history. Listed at the top of the filing history should be a link to your organization's business formation. After you select the business formation link, a copy of your organization's Articles of Incorporation and any amendments should be available for you to download.

(4) Bylaws

Bylaws are a document outlining how an organization is governed. Bylaws typically include information about the organization's purpose, board, descriptions and responsibilities of officers, meeting requirements, voting rights, and membership requirements, among other things. When filing for tax-exempt status, nonprofit organizations are required by the IRS to supply a copy of their bylaws.

Nonprofit organizations should have a copy of their bylaws at all times. This copy cannot be a draft. The copy of the bylaws must be a final version approved by the nonprofit's board. It is a best practice to maintain a folder of the most-up-to-date bylaws approved by the board, with the board resolution to adopt such bylaws in a digital or physical location that all officers and board members are aware of and can access.

Bylaws are not recorded in any public database. Finding your organization's original bylaws involves the same process as finding your organization's Form 1023. You can request a copy of your organization's original bylaws from the IRS by filing a [Form 4506-B](#). To do this, go onto the IRS website. Click on the "Find Forms & Instructions" link. Search "Form 4506-B." Select the form from the search results. Fill out the form, requesting an "Application for exemption," and file it with the IRS. You should receive a copy of the original bylaws after filing the form with the IRS.

(5) Annual Tax Filings (Form 990, Form 990N, or Form 990EZ)

A Form 990, or other relevant version of a 990, ("tax filings") is a tax document nonprofit organizations are required to file annually with the IRS. The document contains the nonprofit organization's annual tax filing and financial information.

Under federal law, 501(c)(3) organizations are required to disclose their tax filings from the past three years to the public. There are two ways a nonprofit organization can comply with public disclosure requirements. First, an organization can respond to public disclosure requests on an individual basis by providing a copy of its tax filings. Second, an organization can make its tax filings publicly available by putting an exact copy of the original document on its website. This copy must be downloadable and printable. It should be noted that once your organization submits its tax filings to the IRS, the document will also be made publicly available by the IRS. Nevertheless, your organization is still required to comply with public disclosure requirements even when its tax filings are available on the IRS website. For further guidance, please see our article regarding [Public Disclosure Requirements of a 501\(c\)\(3\)](#).

If you do not have a copy of your tax filings, you can find through the IRS. To do this, go onto the IRS website. In the search bar, search "[Tax Exempt Organization Search](#)." Select the search tool from the search results. Conduct a search of your organization, selecting the "search all" databases option. Select your organization from the results. Under "Copies of Returns," there should be a record of tax filings you can view and download.

If you cannot find your tax filings through a Tax Exempt Organization Search, then file a [Form 4506-A](#). To do this, go onto the IRS website. Click on the "Find Forms & Instructions" link. Search "Form 4506-A." Select the form from the search results. Fill out the form and make sure to request tax filings for the past three years. You should receive copies of your organization's tax filings after filing the form with the IRS.

Note, if your organization uses an accountant, you can always contact them to help you locate your tax filings.

Bonus! Here is one more document your organization should know how to find in the event that it is requested or otherwise becomes necessary.

(6) Certificate of Existence

A Certificate of Existence, otherwise known as a Certificate of Good Standing, is a document that confirms an organization properly registered in the State of Georgia in accordance with any filing requirements. The document is issued by the Georgia Secretary of State. Normally, a nonprofit organization only needs a copy of their Certificate of Existence when requested by a third party, which is typically when your organization is applying for a loan.

To find your organization's Certificate of Existence, go on the Georgia Corporations Division website. Make sure you open the website only in one browser and clear your browser cache in order to avoid any issues. To view your organization's Certificate of Existence, you must have a PDF viewer installed onto your computer. Once on the main page, click the link to "[Certificate of Existence](#)." Next, conduct a business search using either your organization's name or control number. The search results will show whether your organization is in compliance. Then, select your organization from the business search results. Click the "Generate Certificate" link at the bottom of the page. You must provide an email address to proceed. Finally, the page will prompt you to pay a \$10.00 filing fee in order to generate a downloadable copy of your organization's Certificate of Existence.

Conclusion

Nonprofit organizations must keep track of their key documents, especially the documents listed above, for they could become immediately necessary without any notice. For more guidance, see our article regarding [Document Retention Policies as a Best Practice](#).