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Name of Corporation

### **501(c)(3) Attachment**

**If your nonprofit is applying for 501(c)(3) Tax Exempt status with the Internal Revenue Service, you must include this attachment with your Articles of Incorporation.**

**Incorporating as a nonprofit in South Carolina does not ensure tax exempt status. A determination of tax exempt status can only be made by the Internal Revenue Service upon submission of an Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code (Form 1023).**

#### **I. Purpose of the Nonprofit Corporation**

Notwithstanding any other provisions of these articles, the purposes for which the corporation is organized and operated are exclusively for one or more of the following purposes (you may check as many as are applicable):

- |                                      |   |
|--------------------------------------|---|
| <input type="checkbox"/> Charitable  | <input type="checkbox"/> Scientific   |
| <input type="checkbox"/> Religious   | <input type="checkbox"/> Testing for Public Safety                                      |
| <input type="checkbox"/> Educational | <input type="checkbox"/> Fostering National or International Amateur Sports Competition |
| <input type="checkbox"/> Literary    | <input type="checkbox"/> Prevention of Cruelty to Animals or Children                   |

#### **II. Prohibited Activities**

Notwithstanding any other provisions of these articles, no part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 1 above. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for political office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or by (b) a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

#### **III. Distributions Upon Dissolution**

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (See Article I above), or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed shall be disposed of by a Court of competent jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.