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Nevada Establishes State Charitable Solicitation Registration Requirements

Unlike [Arizona](#) and [Maine](#), which recently removed certain charitable solicitation registration requirements, Nevada recently established charitable solicitation registration requirements with the enactment of [AB 60](#). Previously, Nevada had no charitable solicitation registration laws. Effective January 1, 2014, Nevada will require a nonprofit corporation to register with the Nevada Secretary of State before it solicits tax-deductible charitable contributions within the state. Under this new law, a registering nonprofit corporation will register with the Secretary of State at the time it files its articles of incorporation or annual list of officers and directors by filing a financial report of its most recent tax year (such as a copy of the Form 990 or good faith estimates if it has not completed its first fiscal year) and the following information (NRS Chapter 82, Section 3):

- (1) The exact name of the corporation as registered with the Internal Revenue Service;
- (2) The federal tax identification number of the corporation;
- (3) The name of the corporation as registered with the Secretary of State or, if a foreign nonprofit corporation, the name of the foreign nonprofit corporation as filed in its jurisdiction of origin;
- (4) The purpose for which the corporation is organized;
- (5) The name or names under which the corporation intends to solicit charitable contributions;
- (6) The address and telephone number of the principal place of business of the corporation and the address and telephone number of any offices of the corporation in the State of Nevada or, if the corporation does not maintain an office in the State of Nevada, the name, address, and telephone number of the custodian of the financial records of the corporation;
- (7) The names and addresses, either residence or business, of the officers, directors, trustees, and executive personnel of the corporation;
- (8) The last day of the fiscal year of the corporation;
- (9) The jurisdiction and date of the formation of the corporation;

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Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

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- (10) The tax-exempt status of the corporation; and
- (11) Any other information deemed necessary by the Secretary of State.

The information required to be provided by these nonprofit corporations will be made publicly available on the Secretary of State website. (NRS Chapter 82, Section 4)