

# Sample Articles of Incorporation

Here is an example of articles of incorporation based on Virginia law. If you do not live in Virginia, your state's form/format and language may vary, but the basic procedures are the same. We have included the form as an example of what to expect, along with comments to help you understand what to do and why.

<p>ARTICLES OF INCORPORATION OF "YOUR SCHOOL PTO" INC.</p> <p>TO: STATE CORPORATION COMMISSION: The undersigned natural person of the age of twenty-one years or more, acting as incorporator, adopts the following Articles of Incorporation pursuant to the VIRGINIA NONSTOCK CORPORATIONS ACT:</p> <p><u>FIRST:</u> The name of the corporation is YOUR SCHOOL PTO INC.</p> <p><u>SECOND:</u> The period of duration is perpetual.</p> <p><u>THIRD:</u> The corporation is organized and will be operated exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. Specifically, the corporation is organized to support the education of children at SCHOOL NAME by fostering relationships between the school, parents and teachers. In pursuance of these purposes it shall have the powers to carry on any business or other activity which may be lawfully conducted by a corporation organized under the VIRGINIA NONSTOCK CORPORATIONS ACT, whether or not related to the foregoing purposes, and to do all things necessary, proper, and consistent with maintaining tax-exempt status under section 501(c)(3).</p> <p><u>FOURTH:</u> The corporation may have one or more classes of members, the qualifications and rights of which, including voting rights, shall be designated in the bylaws.</p> <p><u>FIFTH:</u> The registered agent is NAME, who is a resident of the state of STATE and a director of the corporation, and the address of its initial registered office is ADDRESS, which is physically located in the county of COUNTY.</p>	<p>Insert name of your parent group</p> <p>Introductory paragraph may vary based on state form/format.</p> <p><u>FIRST:</u> Insert name of your parent group</p> <p><u>THIRD:</u> All references to sections in these Articles refer to the Internal Revenue Code of 1986 as amended or to comparable sections of subsequent internal revenue laws.</p> <p><u>FIFTH:</u> States vary on who may serve as registered agent, but it is usually one of the board members. This person will receive correspondence from the state. Use the school's address as the initial registered office, as that most likely will not change.</p>
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**SIXTH:** The number of directors constituting the initial Board of Directors is NUMBER, and the names and addresses, including street number, of the persons who are to serve as the initial directors until the first annual meeting, or until their successors are elected and qualified are:

**INSERT NAMES AND ADDRESSES OF INITIAL BOARD MEMBERS**

The members of the Board of Directors shall be those individuals elected, from time to time, in accordance with the Bylaws. Directors shall elect their successors.

**SIXTH:** States vary on the minimum number of board members, but three is typical. We recommend a new board consist of at least three to five board members.

**SEVENTH:** The internal affairs of the corporation shall be regulated by its Board of Directors as described in the Bylaws. Upon 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, or 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.

**EIGHTH:** No part of the net earnings of the corporation shall inure to the benefit of or be distributed to any director, employee, or other individual, partnership, estate, trust, or corporation having a personal or private interest in the corporation. Compensation for services actually rendered and reimbursement for expenses actually incurred in attending to the affairs of this corporation shall be limited to reasonable amounts. No substantial amount of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and this corporation shall not intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these Articles or of any Bylaws adopted thereunder, this corporation shall not take any action not permitted by the laws which then apply to this corporation.

**SEVENTH/EIGHTH:** These articles include special language required by the IRS for groups applying for tax exemption under section 501(c)(3).

**NINTH:** The name and address, including street and number, of the incorporator is:

NAME  
ADDRESS

**NINTH:** The "incorporators" formally state that they want this organization incorporated. Their duties end at the corporation's initial board meeting. States typically require one to three incorporators of legal age.

IN WITNESS THEREOF, I have hereunto set my hand and seal this \_\_\_\_\_  
day of \_\_\_\_\_, 20XX.

By: NAME, Incorporator