



# **Some Basic Issues Involved in Organizing a Historical Society**

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# Introduction

This pamphlet should give you a clearer sense of the steps necessary to establish a historical society in the State of Indiana. This is intended as a road map or guide. Every situation is unique. You should be consulting with an attorney and a Certified Public Accountant during this process. This pamphlet will help you understand the reasons for the many steps and terminology you will encounter and will provide you with the basics so that you can ask questions of your advisers.

# Disclaimer

*This pamphlet is not intended as an exhaustive discussion nor should it be used as a substitute for counsel from an attorney knowledgeable regarding nonprofit and tax-exempt issues. It is intended for information only and is not to be considered legal, tax or accounting advice, and is not suitable to be relied on for any purpose other than as a resource for other research.*

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## Laying a Solid Foundation

You will need to organize a group to meet to set the direction in which your historical group wants to go—town history, township history, county history, area history, genealogy, building preservation, etc. All of these? Some of these? One of these? You should also assess the potential support for your group—sources of money, volunteers, professional expertise, motivation, and dedication of the people involved—that will be necessary to get the organization started and functioning.

The next step will be to have a public meeting to set up the organization. Contact all of your potential supporters and ask them to come. Publicize the event in the area media—church bulletins, newspapers, radio, and other media. At the first (or second) meeting, form a committee to draft the documents necessary for you to operate within the law as a nonprofit corporation.

## Drawing Up the Documents

### 1. Constitution

The constitution is an optional, but basic document of any nonprofit group. It lays out, in a general manner, how you will conduct the group's business. It is sometimes considered an “empowering” document—it gives power to the organization's officials and committees to act in the organization's name. The historical society's constitution will address issues similar to those in the U.S. Constitution, such as who has what powers and what can and cannot be done. It is a document of general direction and specific powers. It should be difficult to amend, usually requiring a meeting of the membership called for just that reason. A sample is in [Appendix A](#).

The constitution should state the organization's name and its purpose, the number of directors on the board and their duties, the number of officers and their duties, the process for setting up committees, who may be a member, the annual meeting of the membership, the procedure for amending the constitution, what happens in the event that the group is dissolved, and a statement to satisfy the Internal Revenue Service regarding your 501(c)(3) status. (More on 501(c)(3) status later).

### 2. Bylaws

The bylaws of a nonprofit group set out the specifics of governance. While the constitution is optional and sets up the general rules and is hard to amend, the bylaws are required by Indiana law and set up the specific rules and are easier to amend. Specifics that might be included in the bylaws are the dues structure, the time and place of meetings (“the first Monday of the month or at the president's discretion”), etc. Many groups combine their constitution and bylaws into one document. Sample bylaws are in [Appendix B](#).

The bylaws should contain the name, purpose, governance issues (e.g., will Robert's Rules of Order govern?), if the nonprofit is to have members, the membership requirements (dues, age, the board, the officers), the number of directors (which must be three or greater), committees (or the procedure to establish them), meeting information, and how to amend the bylaws.

### 3. Incorporation

The Secretary of State for the State of Indiana [www.in.gov/sos/](http://www.in.gov/sos/) maintains the forms needed to complete incorporation as a nonprofit corporation. Why should you incorporate? There are a number of reasons:

- In Indiana, tax-exempt status is generally available only to corporations incorporated pursuant to the Indiana Nonprofit Corporation Act of 1991 (and comply with IRC 501), not individuals or associations of people who do not formally incorporate;
- Your organization will not pay sales tax on MOST items it purchases;
- The tax reporting forms are streamlined;
- Your organization will not pay state income tax on receipts (other than unrelated business taxable income) if it receives an Indiana sales tax exemption; and
- Corporate status confers some protections to the board of directors, officers, and other volunteers (to the extent they are not paid by the nonprofit). Volunteers (including unpaid board members) are liable for acts committed outside the purpose of the organization for fraud or for breach of fiduciary duties or other statutory duties. In other words, a court ruling can take everything the nonprofit has, but generally not the assets of the individuals involved (except in cases of fraud, breach of fiduciary duties or other statutory duties and other egregious events). This should not be construed to imply that liability insurance is not necessary or inappropriate. The legal responsibilities of the board include safeguarding the assets of the corporation, not the assets of the individuals involved.

The form necessary for incorporation is available from the Indiana Secretary of State. You can download the forms at [www.in.gov/sos/3573.htm](http://www.in.gov/sos/3573.htm). The form is simple to fill out. As of January, 2011, the filing fee is \$30. This will be a publicly available document. The set of questions includes the purpose of the organization, the name and address of the incorporator, and whether or not it will have members. The statement “to preserve the history and educate the citizens about the history of X County in the State of Indiana” should be sufficient. It is also advisable to include the statement “and any other charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or any successor sections.” This should preclude a future question about whether or not you have stayed within the letter of the articles of incorporation (if it were worded less generously) with any particular project. A sample is in [Appendix C](#).

Unless otherwise provided in the articles of incorporation, the officers must consist of a president, a secretary, a treasurer, and other officers selected by the board.

All corporations must maintain a Registered Agent and Registered Address within the State of Indiana. The registered agent is the legal representative and contact for the business, but it need not be an attorney. All notices, forms, etc., mailed by the Secretary of State’s Corporations Office ([www.in.gov/sos/](http://www.in.gov/sos/)), will be addressed to the Registered Agent. When indicating your Registered Agent, select a person and address that will not need to be changed frequently. If, or when, your Registered Agent or Registered Address does change, be sure to notify the Secretary of State’s office ([www.in.gov/sos/](http://www.in.gov/sos/)). You need State Form 26276 Notice of Change of Registered Office or Registered Agent. You may download the form at [www.in.gov/sos/3573.htm](http://www.in.gov/sos/3573.htm).

You will also need to provide a statement addressing the disposal of assets in the event that your organization dissolves. This statement must be carefully worded if you intend to obtain 501(c)(3) tax-exempt status. It is recommended that you obtain Internal Revenue Service Publication #557 for guidance before filing or completing articles of incorporation. (See 501(c)(3).) You may download the form at [www.irs.gov/publications/p557/index.html](http://www.irs.gov/publications/p557/index.html).

One year after your historical society is incorporated, and each succeeding year thereafter, you will have to file an Annual Report form along with a \$10 filing fee. This form is due in the month in which the

society was originally incorporated. Failure to meet this annual obligation can result in administrative dissolution. You can find the form at [www.in.gov/ai/appfiles/sos-berf/](http://www.in.gov/ai/appfiles/sos-berf/).

#### **4. 501(c)(3) Status**

First, it is important to understand that a nonprofit corporation is only exempt from tax if it complies with section 501(9) of the Internal Revenue Code. 501(c)(3) refers to the section of the U.S. Code (congressional laws) that regulates the IRS ([www.irs.gov/charities/index.html?navmenu=menu1](http://www.irs.gov/charities/index.html?navmenu=menu1)). You will need the forms and instructions necessary to attain 501(c)(3) status. (The instruction booklet is Tax Exempt Status for Your Organization, Publication #557, referred to above. The application form for a 501(c)(3) organization is Form 1023.) It is recommended that you file Form 1023 prior to the end of your organization's first tax year and it is prudent to file it as early as possible and, in any event, within 15 months after the end of the month in which it was incorporated. You may download the booklet #557 at [www.irs.gov/publications/p557/index.html](http://www.irs.gov/publications/p557/index.html). You can find form 1023 at [www.irs.gov/pub/irs-pdf/fl1023.pdf](http://www.irs.gov/pub/irs-pdf/fl1023.pdf).

Completing the application requires a significant investment of time. The benefits of 501(c)(3) status include tax deductibility for people who give you money. The phrase, "your donation may be tax deductible," will motivate a number of potential donors to give who might not otherwise. It is also nice for those people who would give regardless of the benefit to them personally. See IRS publication 1771 for the requirements your organization must comply with if it receives donations at [www.irs.gov/pub/irs-pdf/p1771.pdf](http://www.irs.gov/pub/irs-pdf/p1771.pdf).

It may be necessary to have the help of a CPA or attorney at this point. (It is prudent to have consulted with them prior to this point in the process.) You will need to submit the articles of incorporation that were filed with the Secretary of State ([www.in.gov/sos/](http://www.in.gov/sos/)), the bylaws and constitution (if any), a list of officers, and a number of other documents. Although this is a fair amount of paperwork, it is well worth the time and effort necessary to complete this step.

#### **5. Indiana Tax Requirements**

Nonprofit corporations, just like individuals and businesses, are subject to certain state taxes. Depending on the organization's specific circumstances, your society can be exempt from some of these. However, you must register with the Income Tax Division of the Indiana Department of Revenue ([www.in.gov/dor/](http://www.in.gov/dor/)) and receive a Not-For-Profit Registration Number. Contact the IDR and request Income Tax Information Bulletin #17 for the requirements for registration at [www.in.gov/dor/reference/files/ib17.pdf](http://www.in.gov/dor/reference/files/ib17.pdf). You should also request the "Application to File as a Not-For-Profit Organization," form NFP20A. This must be done within 120 days after your organization is formed. However, be aware that the state generally will not approve the application until after you have received 501(c)(3) status from the federal government. Once approved, you will be assigned a Not-For-Profit Registration Number that may be used on sales tax exemption certificates (form NFP1) when making "qualified purchases."

If your society intends to hire employees or operate a gift shop, you will also need to be aware of the regulations pertaining to wage withholding, sales taxes, and unrelated business income taxes. Again, information on these topics should be obtained directly from the IDR ([www.in.gov/dor/](http://www.in.gov/dor/)) and the IRS ([www.irs.gov/charities/index.html?navmenu=menu1](http://www.irs.gov/charities/index.html?navmenu=menu1)).

## 6. Mission Statement

The mission statement is a statement of the mission of the organization. It fills in the statements “we exist to . . .” or “our purpose in forming together is . . .” It is a broad statement of principle, not a set of specific goals. “We hope to restore the bathroom of the old mansion and install pink drapes that go to the floor” would be appropriate for a building restoration plan or a long-range organizational plan, but not for the group’s mission statement. “Our purpose is to restore the old mansion and use it to educate the public about Victorian lifestyles in X County Indiana” is more appropriate.

The mission statement is an internal statement of purpose. It is the conscience of the group. The mission statement should be broad enough to require you to strive to accomplish the mission, but limited enough to not encourage wasting of precious resources on “too broad” a mission. “To protect the history of the world” would be an example that is too broad to be achievable and might encourage the wasting of limited resources.

The mission statement is different from the statement of purpose in the constitution and bylaws that gives you the power to act as a group. Those statements of purpose are intended to be broad statements to satisfy a legal requirement. They will indicate the general direction of the group, the general purpose. The statement of purpose in the articles of incorporation is also general. Remember the recommendation to include language like “and any other purpose allowed under the IRS Code section 501(c)(3).” It is intended to satisfy a legal requirement.

Sample mission statements are included in [Appendix D](#).

## 7. How to Sign a Document for the Group

There is a very simple rule to remember when signing for the group. Always make sure that the document itself and your signature reflect that you represent the group as a corporate whole, not you as an individual. For example, in a lease or sale of property, where the parties are listed, make sure it reads, “The X County Indiana Historical Society Inc.,” or whatever your “legal” name filed with the Secretary of State ([www.in.gov/sos/](http://www.in.gov/sos/)) for the State of Indiana is, not “John Smith.” When you sign, sign “by John Smith, President of the X County Indiana Historical Society Inc.” The signature clearly states that you represent a corporation and not you individually. In other words, the document and the signature should clearly show that you are signing a document of and for the organization.

## 8. Setting Up the Bank Accounts

Somewhere along the line in this process, you will need to set up bank accounts. The best and wisest course, legally, is to not accept money or pay bills as a group until you are incorporated, except those fees required to be paid in the process of organizing. Sometimes special circumstances may dictate another course.

Have the bank accounts set up as “business accounts.” Tell the bank you intend to become a 501(c)(3) nonprofit corporation. (If your organization has already acquired its 501 (c)(3) status, take the IRS ([www.irs.gov/charities/index.html?navmenu=menu1](http://www.irs.gov/charities/index.html?navmenu=menu1)) letter of determination with you to the bank.) Explain the good you will be doing for the community and request that the bank waive its normal fees. The accounts should read, “The X County Indiana Historical Society Inc.”

It is a good idea to require two signatures, usually the president’s and the treasurer’s on each check. This is a good “watchdog” procedure.

## **In Conclusion**

The steps outlined in this pamphlet may seem burdensome at a time when you are anxious to get started on exciting programs and other activities. However, the effort spent to establish your organization on a sound legal foundation from the beginning will save many headaches and hours of grief later.

## **About the Authors**

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**Jeffrey A. Harris** is a nonpracticing attorney. He has served as both an executive director and as a board member of local historical societies. He is the director of the Indiana Historical Society's Local History Services Department (2007 to present) ([www.indianahistory.org/our-services/local-history-services](http://www.indianahistory.org/our-services/local-history-services)).

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# Appendix A: Sample Constitution

## Constitution

\_\_\_\_\_X\_\_\_\_\_ County Historical Society Inc.

### I. Name and Organization

1. Name: The name of the Corporation is “X County Historical Society Inc.” and is at times hereinafter referred to as “Society.”
2. Organization: The Corporation is a tax-exempt Indiana not-for-profit corporation.

### II. Purposes and Responsibilities

1. History: The X County Historical Society was founded in 1996 as a not-for-profit, private educational organization dedicated to perpetuating X County’s history.
2. Mission: The Society’s mission is:
  - A. To foster deeper understanding and appreciation for X County’s history;
  - B. To stimulate and encourage the collection, preservation, and interpretation of X County history through conferences, publications, awards, educational programs, consulting services, and related historical activities;
  - C. To coordinate and further the programs of the county’s other local historical societies and local historians by functioning as a service organization and communication network;
  - D. To cooperate with appropriate individuals, organizations, and institutions on the local, state, or national levels in projects and activities that will promote and sustain a general interest in history; and
  - E. To accept donations of money, real property, or other property for the above purposes.

### III. Membership

1. Name: The Corporate membership shall be known and designated collectively as the X County Historical Society of Indiana.
2. Types and Qualifications: The Society shall consist of members of such types and with such qualifications as are established by the Bylaws.
3. Meetings: The members shall meet not less frequently than annually and at such other times as appropriate under the Bylaws.
4. Financial Requirements: Financial requirements for membership shall be as designated in the Bylaws.

### IV. Board of Trustees

1. Powers: The Board of Trustees shall be the governing body of the Corporation and shall be responsible for the government of the Society, the management of its affairs, and the regulation of its procedures, except as otherwise provided in this Constitution or in the Articles of Incorporation.
2. Selection and Operation: Election of trustees, terms of office, duties and responsibilities, and meetings of the board shall be governed by the Bylaws. Trustees shall serve without pay.

### V. Officers

1. Enumeration: The officers of the Corporation shall be a President, Vice President, Secretary, and Treasurer.
2. Selection: Selection of the officers and eligibility to serve shall be governed by the Bylaws.

**VI. Amendment**

1. Procedure: Proposed amendments to this Constitution and its Bylaws may either be submitted by resolution of the Board of Trustees to the membership of the Society at the next annual meeting after adoption of the resolution, or shall be submitted to the President of the Corporation in writing signed by not less than <number> members of the Society entitled to vote at its next annual meeting and shall be presented by the President to the next annual meeting of the Society.
2. Adoption: Two-thirds (2/3) vote of all members present and voting shall be required for adoption of an amendment. ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2011, by the X County Historical Society, Inc.

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Jennifer Penwrite, Secretary

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Brent Leader, President

# Appendix B: Sample Bylaws

## Bylaws

\_\_\_\_\_X\_\_\_\_\_ County Historical Society Inc.

### Article I: Name

**Section 1.** The name of the organization shall be the X County Historical Society Inc.

**Section 2.** This organization shall for the purposes of brevity hereinafter be referred to as XCHS.

**Section 3.** The principal office or place of business shall be at [address].

**Section 4.** The fiscal year of the XCHS shall coincide with the calendar year.

### Article II: Purposes

**Section 1.** The purposes of XCHS are set forth in its Articles of Incorporation on file with the Indiana Secretary of State. The general purpose shall be to collect, preserve, research, and interpret the heritage of X County, Indiana, and thereby to foster a deeper understanding and appreciation of our county's history, art, and natural environment by all.

### Article III: Membership

**Section 1.** The XCHS shall be composed of active members.

**Section 2.** Active members of the XCHS comprise all persons who have paid the current membership dues.

**Section 3.** Membership categories and dues shall be determined from time to time by the board of the XCHS.

**Section 4.** Each membership, regardless of category, is entitled to one vote at the annual business meeting.

### Article IV: Board

**Section 1.** The Board of Trustees of the XCHS (hereinafter called "the Board") shall be elected by the general membership at the annual meeting of the Corporation.

**Section 2.** The Board shall have the responsibility for the business and affairs of the XCHS.

**Section 3.** The Board shall consist of [number] members, [1/3 number] of whom shall be elected annually to serve a term of three (3) years.

**Section 4.** Any candidate for the Board must be an active member of the XCHS prior to his/her election to the Board.

**Section 5.** In the event of a vacancy on the Board prior to the completion of term, the nominating committee shall present its nominations at any regular or special meeting of the Board. Subject to additional nominations from the floor, the vacancy shall be filled by a majority vote of the trustees present at said meeting. The person elected shall fill the remainder of the unexpired term.

**Section 6.** Any member of the Board who shall be absent for three meetings a year without presenting satisfactory excuse or who has failed to maintain membership in the XCHS may be removed from the Board by a majority vote of the board members. Such action shall not be taken until said Board member has been notified in writing and provided an opportunity to respond.

### Article V: Meetings

**Section 1.** The annual meeting of the active members of the XCHS shall be held during the month of March. The time and place of the annual meeting shall be determined by the Board. Notice of the meeting will be provided to all members at least thirty (30) days prior to the date of the annual meeting. <Number> active members present shall constitute a quorum for the election of Board members or for the transaction of business at the annual meeting.

**Section 2.** Special or regular business meetings of the Board and/or the membership may be called by the president or, in his/her absence, by the vice president, or at the request of three officers, or at the request of five members of the XCHS. Such requests should be addressed to the Board and delivered to the XCHS business office. Due notice shall be given in writing to all active XCHS members at least <number> days prior to a special meeting.

#### **Article VI: Officers**

**Section 1.** The officers of the XCHS shall be the president, vice president, secretary, and treasurer.

**Section 2.** The officers must be elected from the members of the board as of the date of the election, and no person shall be eligible for election to the office of president unless he/she has continuously been a member of the board since the preceding regular annual election of officers.

**Section 3.** The officers shall be elected at the first regular meeting of the Board following the annual business meeting. At said meeting of the Board, the nominating committee shall propose a slate of officers which shall be subject to additions from the floor. The election of officers shall be by majority vote.

**Section 4.** Each officer shall serve a term of approximately one (1) year until the next annual election of officers. Officers may succeed themselves. Vacancies shall be filled by a majority vote of the Board.

#### **Article VII: Duties of Officers**

##### **Section 1: President**

The President shall be the chief executive officer of the XCHS. The President shall preside at all meetings of the membership and shall preside at all meetings of the Board.

##### **Section 2: Vice President**

The Vice President shall perform the duties of the President in the absence of the President.

##### **Section 3: Secretary**

The Secretary shall keep an accurate record of minutes of all meetings of the Board and general membership.

##### **Section 4: Treasurer**

The Treasurer shall keep correct and complete records of accounts, showing at all times the actual financial condition of the XCHS. The Treasurer shall present a financial report at all regularly scheduled Board meetings and at the annual meeting of the membership. The Treasurer shall make all financial books and records available for inspection at reasonable times to any member of the Board. The Treasurer shall prepare and file on behalf of the XCHS its annual Not-For-Profit Corporation Annual Report and other such financial reports and returns as may be required from time to time to maintain the XCHS in good standing under the law. The Treasurer shall cause an annual audit of the books to be made.

#### **Article VIII: Committees**

**Section 1:** Committees of the Board may be standing or ad hoc. The President shall appoint all committees subject to approval by the Board. Standing committees shall consist of a minimum of three (3) individuals and shall be chaired by a member of the Board. At least one member of each standing committee shall be appointed from the general membership, i.e., shall not be a Board member. The President may from time to time, with the approval of the Board, appoint additional members of any standing committee.

**Section 2:** Each standing committee shall report to the Board its recommendations upon all areas of its responsibility. At least sixty (60) days before the end of each fiscal year, each standing committee shall present to the budget committee its proposed budget for the following fiscal year.

**Section 3:** The standing committees and their assigned functions are:

- Budget Committee—prepares a proposed budget for Board approval at the last regular meeting of the Board in each fiscal year and recommends budgetary adjustments during the course of each year as deemed necessary;
- Finance Committee—plans and implements special and ongoing endowment development activities, monitors investments of the Corporation’s assets, advising the Board of Trustees of any recommended changes in investments;
- Executive Committee—acts on behalf of the Board between regularly scheduled Board meetings when required by unusual or time-sensitive circumstances;
- Membership Committee—develops programs for maintaining and expanding Society membership;
- Nominating Committee—reviews performance of board members eligible for re-election; recruits and nominates potential Board members, presents a slate of proposed Board members at the annual membership meeting, recommends candidates for vacancies on the Board, and nominates Society officers;
- Program Committee—arranges and conducts the regularly scheduled public programs;
- Collections Committee—develops and monitors the implementation of a collections policy and approves all accessions and deaccession transactions.

#### **Article IX: Staff**

**Section 1.** The Board may employ and determine the duties, responsibilities, and compensation of a paid or volunteer director.

**Section 2.** The director shall be responsible to the Board and shall be subject to the direct supervision of the president. The director shall be responsible for the implementation, operation, and administration of the programs and activities of the XCHS. The director shall present a report on the activities of the XCHS at each regularly scheduled Board meeting and at the annual membership meeting. The director shall be an ex officio member, without vote, of all standing and ad hoc committees of the XCHS. Said ex officio status shall not be counted when determining the size of such bodies, or in determining the existence of a quorum.

**Section 3.** All paid and voluntary staff of the XCHS shall be responsible to the director. Staff activities and services for any standing committee shall be arranged through and coordinated by the director. The director may recommend the creation of staff positions and the employment, promotion, and termination of any staff member, subject to approval by the Board.

#### **Article X: Miscellaneous**

**Section 1.** Meetings of the Board and membership shall be conducted according to Robert’s Rules of Order.

#### **Article XI: Execution of Instruments**

**Section 1.** Unless otherwise ordered by the Board, all written contracts and other documents entered into by the XCHS shall be executed on behalf of the organization by the President. The Board may authorize any officer or officers, agent or agents of the XCHS to enter into any contract or to execute and deliver any instrument in the name of and on behalf of the XCHS. Such authority may be general or confined to specific instances.

#### **Article XII: Dissolution**

**Section 1.** In the event of the dissolution of the XCHS, all assets shall be distributed to such one or more organizations that have purposes and objects similar to those of the XCHS and are exempt

from United States income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986, 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 of 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.

**Article XIII: Amendments**

**Section 1.** These Bylaws may be amended by a majority vote of members present or voting by proxy at any regular meeting or special meeting called for the purpose, provided the amendment has been previously passed by a two-thirds (2/3) vote of the board and that the text of the amendment is submitted to the members at least thirty (30) days prior to the meeting.

These Bylaws were approved and adopted \_\_\_\_\_ [date]. \_\_\_\_\_  
Secretary

# Appendix C: Sample Form and Articles of Incorporation

Provided here is sample wording for inclusion in form 04162 provided by the Secretary of State ([www.in.gov/sos/3573.htm](http://www.in.gov/sos/3573.htm)). It is recommended that anyone attempting to apply for nonprofit status obtain the Secretary of State's guidebook that covers its completion.

## Articles of Incorporation

      X       County Historical Society Inc.

### Article I: Name

The official name of this organization is X County Historical Society Inc., hereinafter called the "X County Historical Society" or "XCHS," which shall also be used as a short name in all official papers and documents. It shall be incorporated and operated as a nonprofit corporation under the laws of the State of Indiana.

### Article II: Purposes

The X County Historical Society is organized as a public benefit corporation exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue law) and, more specifically: to foster deeper understanding and appreciation for X County's history; to stimulate and encourage the collection, preservation, and interpretation of X County history through conferences, publications, awards, educational programs, consulting services, and related historical activities; to coordinate and further the programs of the county's other local historical societies and local historians by functioning as a service organization and communication network; to cooperate with appropriate individuals, organizations, and institutions on the local, state, or national levels in projects and activities that will promote and sustain a general interest in history; and to accept donations of money, real property, or other property for the above purposes or any other charitable and educational purposes allowed within the meaning of Section 501(c)(3) of the Internal Revenue Service code or any successor sections.

### Article III: Type

Public benefit corporation, which is organized for a public or charitable purpose.

### Article IV: Registered Agent

Name of Registered Agent: George V. Smith

Address of Registered Agent: 999 S. Main St., Hometown, IN 46999

Address of Registered Office: 888 S. Main St., Hometown, IN 46999

Principal Office address: 777 N. Hartford St., Hometown, IN 46998

### Article V: Membership

Will the corporation have members?  Yes  No

### Article VI: Incorporators

Officer1 Address City ST ZIP

Officer2 Address City ST ZIP

Officer3 Address City ST ZIP

Officer4 Address City ST ZIP

**Article VII: Distribution of Assets**

In the event of dissolution of the X County Historical Society, all assets remaining, after the payment of all debts and obligations of the XCHS, shall be distributed to such one or more organizations which have purposes and objects similar to those of the XCHS and are exempt from United States income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986, as the Board of Trustees may select, and if more than one, in such shares and proportions as the Board of Trustees may determine. Any such assets not so disposed of shall be disposed at the circuit court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organizations as said court shall determine, that are operated and organized exclusively for such purposes. No member, director, or officer, or any private individual, shall be entitled to share in the distribution of any assets on dissolution.

**Article VIII: Indemnification (optional)**

To the extent not inconsistent with the laws of the State of Indiana, every person who is or was a director or officer of the X County Historical Society shall be indemnified by the X County Historical Society as provided in the Indiana Nonprofit Corporation Act of 1991, as amended.

## **Appendix D: Sample Mission Statements**

Because each organization must define its own mission in its own terms, mission statements take many forms. The following examples of mission statements have been compiled through the years from a number of sources and are offered here without evaluation or comment.

### **Cass County Historical Society–2011**

The mission of the Cass County Historical Society shall be the collection and preservation of all materials considered to shed light on the natural, civil, and political history of Cass County, Indiana; the publication and circulation of historical documents and the promotion of useful knowledge.

### **Delaware County Historical Alliance Inc.–1997**

The purpose of this Corporation shall be to preserve historic landmarks, artifacts, and records; to further understanding and appreciation of the history of Delaware County and Indiana; to provide opportunities for genealogical and historical research; to collect and be a repository for material relating to preservation, local history and genealogy; and to make available to our community and those interested, materials relating to preservation, local history, and genealogy through such instruments as a library, programs, classes, tours, exhibits, published books, articles, journals, newsletters, and audio and video tapes; to establish and maintain historic homes, buildings, or exhibits and land leased to or owned by the Corporation and to accept donations of money, real property or other property for the above purposes.

### **Elkhart County Historical Society–1997**

The purpose of the Elkhart County Historical Society should be to collect, catalog, preserve and display artifacts of historical significance to Elkhart County and to collect, catalog, preserve and make available for research printed, written and photographic materials, and paintings of historical significance to the county. In addition, the Society should make use of its resources to educate its members and the residents of the county concerning its heritage through publications, displays, programs, tours, films, seminars, historical markers and educational activities within the public and private schools.

### **Elkhart County Historical Society–2011**

The Elkhart County Historical Society's mission is to serve present and future generations by collecting, preserving, and sharing artifacts, documents, and images pertaining to the unique culture and history of Elkhart County and its environs.

### **Jefferson County Historical Society–1997**

Our mission is to foster appreciation of Jefferson County's unique history; to carry out historical research, preservation and education; and to provide the public with meaningful heritage experiences.

### **Johnson County Historical Society–1997**

The Johnson County Historical Society is a nonprofit, educational institution whose purpose is to collect, preserve, interpret and promote the material culture and history of this region. The Society, with a professional staff, manages a museum facility and genealogy collection. The organization is dedicated to the collecting, research, and preservation of tangible objects from this Indiana region as evidence of its unique artistic, cultural, natural, and scientific heritage. The Society presents its collection to the public through exhibition, educational programs, and publications. The museum, with the genealogy collection, is open to the public on a regular basis without regard to race, color, creed or national origin.

The Johnson County Historical Society maintains a membership program for the public's participation. Ongoing activities ensure the preservation of the museum and its financial stability for future generations.

**Johnson County Historical Society–2011**

The Johnson County Historical Society is a nonprofit, educational institution, whose purpose is to collect, preserve, interpret and promote the material culture of this region.

**Tippecanoe County Historical Association–1997**

The mission of the Tippecanoe County Historical Association is to nurture an awareness and appreciation of the history of Tippecanoe County, Indiana, through the collection and preservation of library, archival, and three-dimensional artifacts and to strive for excellence and quality in the research and interpretation of the collections and of local history, so that the past may shed light on the present and the future.

**Tippecanoe County Historical Association–2011**

To enrich the lives of Tippecanoe County residents and visitors by collecting, preserving, and interpreting our unique and exciting history.

**Wabash County Museum–2011**

The mission of the museum is to collect, preserve, document and display aural, visual, and physical artifacts which tell the history of life in Wabash County. This mission shall be driven by a passion for presentation that will attract visitors having both casual and research interests.

**Downhome County Historical Society (fictional)**

The purpose of the Downhome County Historical Society is to collect, preserve, research, and interpret the material culture of Downhome County to as wide an audience as possible.

## Appendix E: Forms Available from the Indiana Secretary of State

Here is a link to many forms applicable to Indiana non-profit local history organizations: [www.in.gov/sos/3573.htm](http://www.in.gov/sos/3573.htm).

### Available forms (partial list):

- 04162 – Articles of Incorporation/Nonprofit Corporations
- 04161 – Articles of Amendment to the Articles of Incorporation (Nonprofit)
- 39080 – Articles of Dissolution of a Domestic NonProfit Corporation
- 42199 – Articles of Merger NonProfit Corporations
- 35228 – Articles of Dissolution by Director or Incorporators of a NonProfit Corporation
- 26276 – Notice of Change of Registered Office or Registered Agent (All Corporations)
- 26285 – Statement of Resignation of Registered Agent
- 50656 – Notice of Change of Principal Office Address
- 50655 – Notice of Change of Principal/Officer
- 04160 – Application for Reinstatement
- 48725 – Indiana Business Entity Report

## Appendix F: Contact Information

Internal Revenue Service should be contacted to obtain 501(c)(3) tax-exempt status and to obtain an Employer Identification Number: [www.irs.gov/charities/index.html?navmenu=menu1](http://www.irs.gov/charities/index.html?navmenu=menu1).

Secretary of State should be contacted to obtain the forms to incorporate, change your registered agent or registered office address, to file annual reports, apply for reinstatement, to merge with another organization, or to dissolve: [www.in.gov/sos/](http://www.in.gov/sos/).

Indiana Department of Revenue collects various taxes. If you intend to obtain tax-exempt status, operate a gift shop, sell publications, or hire employees, be sure to contact the IDR: [www.in.gov/dor/](http://www.in.gov/dor/).

Department of Workforce Development should be contacted if your society will have employees ([www.in.gov/dwd/](http://www.in.gov/dwd/)). An Employer's Handbook may be obtained by contacting the DWD ([http://webcache.googleusercontent.com/custom?q=cache:7U6t\\_mDON84J:www.in.gov/dwd/files/Employer\\_Handbook\\_11-24-2010.pdf+%22employer+services%22&cd=8&hl=en&ct=clnk&gl=us&client=google-coop-np](http://webcache.googleusercontent.com/custom?q=cache:7U6t_mDON84J:www.in.gov/dwd/files/Employer_Handbook_11-24-2010.pdf+%22employer+services%22&cd=8&hl=en&ct=clnk&gl=us&client=google-coop-np)).

Local History Services is a department of the Indiana Historical Society's Public Programs Division. It offers services of various kinds to historical organizations throughout Indiana. Contact Local History Services, Indiana Historical Society, Eugene and Marilyn Glick Indiana History Center, 450 West Ohio Street, Indianapolis, IN 46202; (317) 232-4591, fax (317) 233-3109, or e-mail [localhistoryservices@indianahistory.org](mailto:localhistoryservices@indianahistory.org). Information about services provided is available at [www.indianahistory.org/our-services/local-history-services](http://www.indianahistory.org/our-services/local-history-services).

Suggested Reading: Michael R. Watters, Esq., *How to Plan and Organize A Nonprofit Corporation*, Baker & Daniels, Attorneys at Law, Indianapolis, 1996.