

## *Six Simple Steps to Incorporation*

The Chapter Board of Advisors contacts their state's Secretary of State for forms and regulations to file as a "not-for-profit" corporation.

Once the forms are completed, the Board of Advisors files them, along with the Articles of Incorporation and the Board's Bylaws, with the Secretary of State.  
(Note: Attached are sample Articles of Incorporation suitable to meet the requirements of the state of Indiana. You may want to use these Articles of Incorporation, revising them to suit your state's requirements.)

Upon receipt of the documents, the Secretary of State will send a Certificate of Incorporation, recognizing the chapter corporation.

The Board of Advisors must file a copy of the Certificate of Incorporation with the Offices of the Grand Chapter.

All chapters are automatically included in the TKE group exemption regarding the payment of federal income tax. Should a corporation desire to be included in that group exemption, the Board of Advisors should send a letter of request plus a copy of the Articles of Incorporation to the Offices of the Grand Chapter.

The Board of Advisors files an IRS SS4 Form with the Internal Revenue Service to obtain a Federal Employer Identification Number. (IRS SS4 Forms may be obtained through your nearest Internal Revenue Service office.)

Note: Each state has different regulations regarding the filing of annual reports in order to maintain the "corporate" status. Consequently, the Board of Advisors must contact the Secretary of State in order to determine if, and when they must file an annual report with the Secretary of State.