

I. ORGANIZATION OF THE NON-PROFIT AGENCY

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A. INCORPORATION

Some non-profit groups and organizations are able to provide worthwhile services and accomplish their stated goals while operating as unincorporated non-profit associations. Usually, such associations do not generate revenue in excess of expenses and thus are not concerned with a tax liability. They are not dependent upon the generation of deductible contributions and do not plan to make application for public or private grant funds. However, experience has shown that most non-profit organizations need to be properly incorporated in accordance with the laws of North Carolina and to obtain tax-exempt status under Section 501 (c) of the Internal Revenue Code.

The incorporation process involves a significant amount of time and effort and the completion of certain paperwork. The process requires the organization and its incorporators to deal with important organizational matters, to clearly define the nature and purpose of the organization, and to formulate Articles of Incorporation and bylaws.

There are a number of benefits which result from incorporation such as separate and perpetual legal existence, limited liability, the right to receive public and private grant monies, etc. The formal documents consisting of the Articles of Incorporation, bylaws, board resolutions, and board minutes provide the structure and procedures which facilitate the organization's decision-making and operational process.

The success of a non-profit corporation is greatly influenced by the composition of its governing board as well as how active and committed individual members are to the organization. The board has ultimate legal authority and responsibility for the organization's overall activities and how it utilizes and accounts for available resources. Most boards leave the organization's day-to-day operations to management staff that have been recruited and hired by the board. The board devotes its time and effort into developing policies and procedures which hopefully will ensure achievement of the organization's overall goals and objectives.

The Articles of Incorporation which represent the basic governing document of the corporation specify:

1. Name of the corporation and its location and address.
2. Purpose for which the corporation is organized.
3. Period of duration (which may be perpetual).
4. Number and names of the initial directors.
5. Name and address of each incorporator.

6. Other data consistent with the incorporation statute.

Corporate bylaws represent the rules and regulations which govern the internal management of the corporation and specify the officers which normally consist of at least a chairperson/president, a secretary, and a treasurer selected from the board membership. In most cases, the bylaws stipulate that officers and board members will serve on a rotating term so that new members will be coming on the board on a continuing basis.

In North Carolina the Department of the Secretary of State is responsible for incorporating profit as well as non-profit organizations. The North Carolina Department of the Secretary of State, Corporations Division has published, "Incorporating Your Non-Profit in North Carolina" effective February 22, 2002. This guide can be accessed at <http://www.secretary.state.nc.us/Corporations/> then clicking "Nonprofit Corporation" under Guidelines to Incorporating. The following guidelines are extrapolated from that publication. Also, in view of the fact that incorporation represents a legal process, it is strongly suggested that the services of an attorney who is knowledgeable in this area be secured.

CORPORATE NAMES

Part of the process of incorporating is choosing and reserving a name for the non-profit corporation. The Department of the Secretary of the State office will approve or reject proposed corporate names according to State corporation law, which requires that the name chosen must be distinguishable upon the records of the Secretary of State from the names of other non-profit or business corporations operating in North Carolina. Proper name selection is important in the process of incorporating because other parties may sue for unfair competition or trade name infringement if the name chosen is so similar to another corporation's name as to deceive or confuse the public.

The steps involved in choosing a corporate name are the following:

1. Selecting a name;
2. Determining whether it is feasible to use the name; and
3. Putting the name in use; and
4. Deciding on a trademark or service mark.

To obtain protection for a particular corporate name or to resolve a dispute over such a name, the advice of an attorney should be secured rather than contacting the Secretary of the State's office.

Selecting a Name

In choosing the corporation's name there are certain requirements of which you should be aware.

1. A corporate name shall not contain language stating or implying that the corporation is organized for any purpose other than a purpose that is lawful and that is permitted by its Articles of Incorporation.
2. The corporate name must be distinguishable under the records of the Secretary of State, from the name of any domestic corporation or the name of any foreign corporation authorized to transact business or conduct affairs in this state, a corporate name reserved or registered, or a name used, reserved, or registered by a limited liability company, or a limited partnership or a limited liability partnership.

The choice of a name depends on many factors, but there is one important rule to follow. Do not choose a name because you have seen it elsewhere and believe it will work well for your own corporation, unless you obtain written permission of the party already using the name. Also, examine North Carolina General Statute §§55D-20 and 55D-21 for more details.

Feasibility of a Name

After you have chosen a corporate name, you may do the following in order to determine if the name chosen is available for use.. You can check the telephone books in your area for similar names.

1. You can check the Register of Deeds permit office in your county and surrounding counties for similar names listed as assumed names or partnership names.
2. You can write or call the Department of the Secretary of State to determine if a proposed name would be available as a corporate name or whether your proposed name have been registered as a trademark or service mark under North Carolina law. .
3. You can check business directories, city directories, chamber of commerce lists, etc. in your locality for similar names.
4. For a fee, you can have an attorney or a trademark search firm conduct a trademark search through the U.S. Patent and Trademark Office for similar federal trademark or service mark registrations.
5. You can conduct searches similar to those outlined above in other states in which you plan to operate by contacting the officials in those states which are in charge of similar types of registration. The appropriate offices and the details of registration may vary according to the laws of each state.

With regard to proposed corporate names, the Department of the Secretary of State makes the decision whether a name will be rejected or accepted only on the basis of whether it is distinguishable from another corporation's name. It is your responsibility to decide how many of the searches outlined above are appropriate or necessary for your proposed corporate name.

Putting the Name in Use

Once you have gone through the necessary steps to determining the availability of your corporate name, you are ready to put it in use. By properly filing its Articles of Incorporation or certificate of authority, a non-profit domestic or foreign corporation registers its name with our office. This filing means only that the chosen name is acceptable under the corporation laws. It does not guarantee that the use of that name will not be challenged by someone who has been using a similar name and who charges that the use of your chosen name constitutes unfair competition.

Trademark and Service Mark Registration

N C Gen. Stat. §§80-1-80-14.

A trademark is a name, symbol, design, device or word used by a person to identify goods or products made or sold by him so that they will be distinguished from similar merchandise made or sold by others. A service mark is comparable to a trademark but is a mark used in connection with the sale or advertising of services, rather than goods or products. Trademarks and service marks may be registered under North Carolina law by filing with the Trademarks Division in the

Department of the Secretary of State any time after the mark has been used in commerce in North Carolina. Forms are available from the Department of the Secretary of State.

NOTE: Registration of trademarks and service marks under the federal law may be made by filing with the U.S. Patent and Trademark Office at any time after a mark has been used in a commercial transaction in interstate commerce. The assistance of a competent attorney is advised in case you want to procure a federal registration, due to the complexity of the registration procedure. Some public information is available directly from the U.S. Patent and Trademark Office. Both state and federal registration are voluntary, rather than mandatory, requirements for use of the trademark, although in some circumstances such registrations may be necessary for proper protection.

ARTICLES OF INCORPORATION

Articles of Incorporation are the legal documents which must be filed in order to form a corporation. The information required to be included is detailed below. It is suggested that any other information be contained in your bylaws. (North Carolina General Statute §55A-2-02).

The Articles of Incorporation must include the following:

1. Corporate Name. The exact corporate name, including abbreviations, punctuation, etc., must be used consistently in all documents filed. For example, the corporate name stated in the caption of the documents filed must be identical to the name stated in article one.

2. Designation as a Charitable or Religious Corporation. A corporation which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code is called a "charitable or religious corporation" in the North Carolina Non-profit Corporation Act. This term also includes a corporation which is organized exclusively for one or more purposes specified in Section 501(c)(3) and which must distribute its assets upon its dissolution to another "charitable or religious corporation" or to the United States or another State. If your corporation fits this description, the articles *must* include a statement to the effect that it is a "charitable or religious corporation."

3. Registered Office and Agent. A non-profit corporation is required to have a registered office and a registered agent (North Carolina General Statute §55A-5-01). The duty of the registered agent is to forward to the corporation at its last know address any notice, process or demand that is served on the corporation. A registered agent must be:

- (1) an individual who resides in North Carolina and whose business office is identical with the registered office;
- (2) a domestic corporation whose business office is identical with the registered office; or
- (3) a foreign corporation authorized to transact business in this State whose business office is identical with the registered office.

The Articles of Incorporation must set forth the street address (and the mailing address, if different from the street address) of the registered office, as well as the county in which the registered office is located, and the name of the initial registered agent. The registered office may, but need not be, the same as any of the corporation's places of business.

4. Incorporator. The person who signs and files the Articles of Incorporation is known as the incorporator. There must be at least one incorporator. The name and address of each incorporator must be indicated.

5. Members. Under North Carolina law, a non-profit corporation may or may not have members. If the corporation is to have members, this must be specified in the Articles of Incorporation. If the corporation is to have no members, there must be included a statement to that effect.

6. Provisions for Distribution of Assets. The North Carolina Non-profit Corporation Act requires that the Articles of Incorporation include provisions regarding the distribution of the corporation's assets upon its dissolution and termination of existence. Persons drafting the articles are allowed a great deal of flexibility in designing these provisions, but the provisions must not be inconsistent with law. You should consult North Carolina General Statute §55A-14-03 ("Plan of dissolution") for more specifics on distribution of a non-profit corporation'

7. Principal Office. You must state the street address, and mailing address, if different, of the principal office of the corporation in the state or country in which it is incorporated.

Optional Provisions. The Articles of Incorporation are allowed, but not required, to set forth any provision that can be included in the bylaws of a non-profit corporation. The articles may also contain:

1. a statement of the purpose or purposes for which the corporation is organized;
2. the names and addresses of the initial directors;
3. provisions relating to management and regulation of the corporation's affairs;
4. provisions which define, limit, or regulate the powers of the corporation, its directors, and its members (or any class of members);
5. provisions defining the qualifications, rights, and responsibilities of its member; and
6. provisions limiting or eliminating the personal liability of any director for monetary damages for breach of any duty as director.

Powers - North Carolina General Statute §55A-3-02 sets forth certain powers that all non-profit corporations have, unless the Articles of Incorporation state otherwise. Because these powers are statutory, they do not need to be listed in the Articles of Incorporation. Among these statutory powers are the following: to sue, and be sued; to complain and defend in the corporate name; to have and affix a corporate seal; to purchase, lease, acquire, hold, use, own, or otherwise deal in and with any real and personal property; to make contracts and incur liabilities; to elect or appoint officers; to make and alter by- laws; to lend money for corporate purposes; and to have and exercise all powers necessary or convenient to effect any or all of the purposes for which the corporation is organized.

Period of Existence. Unless the Articles of Incorporation or the Non-profit Corporation Act provide otherwise, every non-profit corporation is presumed to have perpetual duration. Consequently, it is not necessary to set forth a period of duration in the articles.

Notarization Not Required. Notarization is no longer required for documents filed with the Department of the Secretary of State. It is permissible for such documents to be notarized or

verified, but the notarization or verification must not be defective in any way or the document will be rejected.

Filing the Document. One executed original and one exact or conformed copy of the Articles of Incorporation signed by the incorporator(s) must be submitted to the Department of the Secretary of State by mail or in person, along with a check, money order, or cash for the filing fee required by law. A photocopy of the Articles of Incorporation is acceptable as a copy. The filing fee is \$60.

The Department of the Secretary of State will examine the Articles of Incorporation, and if the articles satisfy the requirements of the Non-profit Corporation Act, they will be filed by time-stamping and dating. The signed original will be retained by the Department of the Secretary of State. The copy will be certified and returned to the person who submitted it for filing.

Articles of incorporation are no longer required to be filed with the office of the Register of Deeds, as was the case under prior non-profit corporation law.

Certificate of Authority

A Certificate of Authority is a legal authorization which a foreign corporation must obtain in order to be able to conduct its affairs in this state (North Carolina General Statute § 55A-15-01). In order to be qualified to conduct its affairs in North Carolina, the corporation must complete and submit one executed original application for a Certificate of Authority to the NC Department of the Secretary of State. All of the sections must be completed in accordance with North Carolina General Statute 55A-15-03. The application can be found online at the Secretary of State's website listed <http://www.secretary.state.nc.us/Corporations/>. Select "Nonprofit Corporations" under Print Corporation Forms.

BOARD OF DIRECTORS, MEMBERS, OFFICERS, AND BYLAWS

All non-profit corporations must have an organizational structure and rules or bylaws by which they are managed. The organizational structure is comprised of directors and officers who handle the internal management of the corporation, and perhaps also of members, which may have the right to elect the directors of the corporation. The internal management of the corporation is regulated by the corporate bylaws and the Articles of Incorporation.

Members

A non-profit corporation may or may not have members. The fact that a corporation has or does not have members must be stated in the Articles of Incorporation.

Members are those persons who have membership rights in the organization in accordance with the provisions of its Articles of Incorporation or bylaws. Members may or may not have a right to vote on corporate matters. They may hold meetings and may elect the board of directors and officers, if permitted by the charter or by the bylaws.

Membership in a non-profit corporation entails certain rights and responsibilities. These should be stated in either the Articles of Incorporation or the bylaws. Other rights may be granted by statute.

Directors

Directors are those persons who are responsible for the management of the corporation. A non-profit corporation is required to have **at least one director**, or it may have more. The Articles of Incorporation or the bylaws may contain provisions for electing the directors. If a corporation has

members, the directors may be elected by the members, if the Articles of Incorporation or bylaws permit. If a corporation does not have members, the directors are elected or appointed in the manner and for the terms as provided in the Articles of Incorporation or bylaws.

Officers

The day-to-day management of the corporation is provided by the officers of the corporation. The officers are elected or appointed as prescribed in the bylaws and their performance is overseen by the directors. If there is no such provision for their election or appointment, the officers are usually elected or appointed annually by the board of directors. The officers usually consist of a president, one or more vice-presidents, a secretary, a treasurer, and any other officer deemed necessary.

Bylaws

In both membership and non-member corporations, a set of rules known as the bylaws governs the internal administration and regulation of the affairs of the corporation. The bylaws may contain any provisions not inconsistent with the law or the Articles of Incorporation. The initial bylaws must be adopted by the incorporators or board of directors. (North Carolina General Statute §55A-2-06).

Tax Exempt Status Information

The Department of the Secretary of the State provides some language that may be incorporated by reference into the Articles of Incorporation of non-profit corporations **only** if the corporation is intended to be tax-exempt under Section 501(c)(3) of the Internal Revenue Code, and if its activities and property are intended to be restricted to one or more of the purposes listed in the "Purposes of Corporation" provision. That language is found in a document titled, "**Tax Exempt Status information**" and may be accessed at <http://www.secretary.state.nc.us/Corporations/>. Select "Nonprofit Corporations" under Print Corporation Forms. Then select "**Tax Exempt Status information**".

B. BOARD OF DIRECTORS

The Articles of Incorporation which must be filed with the Secretary of State reflect the names and addresses of the initial board of directors. The incorporators or initial board of directors must formulate and adopt bylaws which govern the internal administration and regulation of the affairs of the corporation as well as provide the organizational structure.

The organizational structure consists of directors and officers which handle the internal management of the corporation. The bylaws indicate the number of directors, the manner in which the board of directors is selected, the terms of office for the directors, and the offices to be filled by duly elected or appointed board members.

Directors are responsible for the overall management of the corporation including the board's responsibility to supervise and approve decisions affecting goals, policies, plans, and programs. In addition, the board has basic responsibility for funding all programs and support services. Therefore, budget approval is a key board responsibility even though budgets are generally prepared by staff and submitted to the board of directors for ultimate review and approval. It should be noted that the same review and approval process should be followed with regards to periodic budget revisions or reallocations during the year.

The non-profit organization's bylaws are the authority for electing or appointing officers from among the membership of the board as well as defining the roles and responsibilities of the officers. The day-to-day management of the organization is normally provided by the officers and their performance is overseen by the board of directors. Therefore, the officers must formulate and recommend to the full board of directors policies and procedures which address organizational and operational aspects such as:

1. Internal control structure (control environment, control policies and procedures, and accounting system);
2. Conflict of interest policy statements (board members, officers, employees, and agents);
3. Liability protection (board members, officers and employees);
4. Auditor selection process;
5. Investments and cash management practices;
6. Procurement and contract practices;
7. Personnel policies and procedures;
8. Financial accounting and reporting;
9. Employee benefit package;
10. Travel reimbursement practices
11. Records Retention policy
12. Whistle Blower policy

Note: Sample policies can be reviewed at <http://www.ncauditor.net/NonProfitSite/regulations.aspx>

C. CONFLICT OF INTEREST

Effective July 1, 2005, every grantee shall file with the State agency or department disbursing funds to the grantee a copy of that grantee's policy addressing conflicts of interest that may arise involving the grantee's management employees and the members of its board of directors or other governing body. The policy shall address situations in which any of these individuals may directly or indirectly benefit, except as the grantee's employees or members of its board or other governing body, from the grantee's disbursing of State funds and shall include actions to be taken by the grantee or the individual, or both to avoid conflicts of interest and the appearance of impropriety. The conflict of interest policy must be approved by the Board. The policy shall be filed before the disbursing State department or agency may disburse the grant funds.

The exact wording of the policy statement may vary depending on the desires of the entity's board of directors and legal counsel. However, it is recommended that the policy statement, at a minimum, include the following provisions.

1. The entity is aware that in the process of fund allocation by its management, employees, members of the board of directors or other governing body, instances may arise which have the appearance of a conflict of interest or appearance of impropriety.

2. To avoid conflicts of interests or the appearance of impropriety, any individual who may benefit, directly or indirectly, from the entity's disbursement of funds shall abstain from participating in any decisions or deliberations by the entity regarding the disbursement of funds.

In addition to the above referenced conflict of interest statements for the entity, each employee should be required to sign a conflict of interest statement. This policy statement should stipulate that the employee agrees to neither maintain nor engage in any outside business or financial interest which conflicts with the interests and activities of his/her employer or which interferes with the employee's ability to fully perform his/her job responsibilities in an independent, objective manner.

D. TAX EXEMPT STATUS

Organizations which engage in non-profit activities are not automatically exempt from federal and state taxes because of the nature and purpose of the entity or the services provided. With the exception of several types of organizations (churches, subordinate organizations, etc.) which are exempt under Section 508(c) of the Internal Revenue Code (IRC), all other organizations must make formal application for exempt status.

FORM 1023 - APPLICATION FOR RECOGNITION OF EXEMPTION is used by organizations seeking exemption under Section 501 (c)(3) because the organizations provide one or more of a wide range of public service benefits such as religious, educational, charitable, scientific, prevention of cruelty to children and animals, etc.

Section 501(c)(3) organizations are exempt from federal and state taxes and federal unemployment taxes (FUTA), are eligible for preferred postal rates, can offer 403(b) annuity plans to employees, and, most importantly, contributions to such organizations are charitable deductions for individuals and corporations.

FORM 1024 - APPLICATION FOR RECOGNITION OF EXEMPTION is used by organizations seeking exemption under other sections of 501 (c) such as civic leagues (c)(4), labor unions (c)(5), business leagues (c)(6), etc.

IRS Publication 557 - TAX EXEMPT STATUS FOR YOUR ORGANIZATION provides excellent guidance to organizations seeking recognition of exemption from federal income tax. The filing of either FORM 1023 or FORM 1024 represents a complicated process and should not be attempted by an organization without the assistance, and advice of a qualified person. Also, a number of documents, such as Articles of Incorporation, by-laws, financial reports and data, etc., must be included with the FORM when submitted to the Internal Revenue Service for consideration.

Section 501(c)(3) organizations should make application (FORM 1023) for tax exemption **within 15 months** from the end of the month in which they were organized. When the application is filed within the specified time, any exemption will be recognized retroactively to the organizing date.

It is possible to obtain a ruling or determination letter in advance of operations if the proposed operations are described in sufficient detail so that a reasonable conclusion may be reached that the organization clearly meets the requirements of a particular section of the law. Such a description must be specific and describe the activities that the organization expects to engage in, the expected source of funds, and the nature of anticipated expenditures.

It is important to show whether the source of funds will be public or private, as well as the nature of such income. For example, specific information should be given about plans to obtain contributions, grants, or income from fund-raising activities and/or investments. Anticipated expenditures should differentiate between those for furtherance of the exempt purpose and those required for administrative purposes. Criteria to be used to select recipients of exempt purpose expenditures and/or activities should be included.

If the submitted information is not in sufficient detail to allow the Internal Revenue Service to determine the exempt status of an organization, then it will be necessary to wait for a detailed statement of actual operations before the ruling or determination letter is granted.

Non-profit organizations exempt under Section 501 (c) of the Internal Revenue Code are still subject to certain annual filing with the Internal Revenue Service and the State Department of Revenue. An organization is required to report its income-producing activities and reflect how the activities and expenditures are related to its exempt purpose.

All exempt organizations, except private foundations, farmers' cooperatives, homeowners' associations, and political organizations, should file FORM-990 no later than the 15th day of the fifth month following the close of the year. The abbreviated FORM 990-EZ, rather than the FORM-990, can be used by entities with gross receipts under \$100,000 and total assets less than \$250,000 at year-end.

Small tax-exempt non-profit organizations must now fill a short electronic form, called Form 990-N, with the IRS. Form 990-N, also called the E-postcard, is a short electronic notice that most small, tax-exempt organizations (such as [501\(c\) 3s](#)) have to file with the IRS, as of 2008, for activities from January 1, 2007 onward. Form 990-N is filed if your non-profit organization:

- Is Tax-exempt
- Has gross receipts of \$25,000 or less
- Is not required to file another IRS form such as Form 990, Form 990-EZ, or Form 990-PF
- Is not part of a group return

Then the organization must file the e-postcard with the IRS. Your organization may choose to submit a completed IRS [Form 990 or Form 990-EZ](#) instead. However, the Form 990-N is much simpler and quicker to fill out. The IRS's e-postcard is short and simple. Here is what you must provide: Organization's name, Any other names your organization uses, Organization's mailing address, Organization's website address (if applicable), Organization's employer identification number (EIN), Name and address of a principal officer of your organization, Organization's annual tax period, A statement that your organization's annual gross receipts are still normally \$25,000 or less, If applicable, indicate if your organization is going out of business. Before, most small non-profits (grossing less than \$25,000 a year) did not have to file anything with the IRS. The Pension Protection Act of 2006 (PPA) requires that you file annually ensuring that the IRS and potential donors can access up-to-date information on your organization.

The IRS requires that the e-postcard be filed electronically. There is no paper form. You must be able to access the internet, but no software or download is required. If your non-profit does not have a computer, you will be able to fill out Form 990-N using a computer at a public library. Form 990-N must be filed every year; however there is no one due date for filing the e-postcard. Instead, you must file "by the 15th day of the 5th month after" your non-profits' fiscal year ends. For instance, if your fiscal year is the same as the calendar year (i.e., ending on December 31st), your organization does not need to file the e-postcard until May 15. If your non-profit fails to file the e-postcard for three consecutive years, the IRS will revoke the organization's tax-exempt status.

In addition to either the FORM-990 or the 990-EZ, exempt organizations also must file FORM 990-T if more than \$1,000 in unrelated business income was received during the year. Unrelated business income (UBI) is generated when an exempt organization engages in a trade or business that is not related to the exempt purpose of the organization. UBI is a complex subject and is beyond the scope of this manual

However, organizations should obtain a copy of IRS Publication 598-**TAX ON UNRELATED BUSINESS INCOME OR EXEMPT ORGANIZATION** which is an excellent source of information.

Upon receipt of the tax-exempt status from the Internal Revenue Service, the non-profit organization should submit a copy of the exemption to the North Carolina Department of Revenue and request State exemption. **FORM CD-427: RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX** is used to annually report the exempt organization's activities to the State.

E. EMPLOYER IDENTIFICATION NUMBER

Non-profit organizations are required to obtain an employer identification number (EIN) from the Internal Revenue Service. This number is used on payroll reports and other documents filed with federal and state authorities. The EIN is also reflected on employee FORM W-2 statements and FORM 1099s sent to non employees at year-end.

The FORM SS-4 "Application for Employer Identification Number" is used to acquire the EIN. As the instructions indicate, the application should be submitted to IRS at least 4 to 5 weeks in advance of an organization's actual need for an identifying number. There is a provision whereby an organization can obtain a number by telephone in order to be able to file a return or make a tax payment. However, even in this case, the organization is required to follow-up with a properly completed FORM SS-4. The FORM SS-4 can be accessed at this web site: <http://www.irs.gov/pub/irs-pdf/fss4.pdf?portlet=3>

All businesses that are due reimbursements/ payments from a state agency will receive a letter and Payment Verification Form to complete and return to the Office of the State Controller (OSC). Information about the Payment Verification Form is found at http://www.ncosc.net/VPForm/Payment_Verification_Form_Information.html

Companies interested in doing business with the State of North Carolina need to register via an Internet application http://www2.eprocurement.ncgov.com/eprocurement/asp/section/ep_index.asp. Select "Vendors". Registration allows them to receive purchase orders and informal solicitations. This registration also allows companies to respond to informal solicitations for price quotes from those same entities through an Internet based application (eQuote).

