

NON-PROFIT CHECKLIST

Nonprofit groups are independent from the school district and are governed by their own rules. This checklist is provided as a courtesy to help create an awareness of what is involved in forming a nonprofit organization. It is not intended to be a complete record of all requirements. Please contact the Secretary of State and the IRS directly with questions and to obtain assistance.

- ◇ Current organizational by-laws
- ◇ Parent organization rules (if you are a sub-unit of another non-profit)
- ◇ Articles of Incorporation
- ◇ Current list of officers
- ◇ Registration with Washington Secretary of State to form a corporation (to limit personal liability for board members) www.secstate.wa.gov/corps/
- ◇ Registration with Washington Secretary of State for Charitable Solicitations www.secstate.wa.gov/charities/
- ◇ Obtain federal recognition as a 501(c)3 non-profit organization with IRS if raising more than \$5,000 per year **or** conducting raffles www.irs.gov/charities/index.html. Select “Life Cycle of a Public Charity” for step-by-step instructions and on-line application information.
- ◇ Obtain an Employer Identification Number (EIN) (also called a taxpayer ID which is needed to open a bank account in place of using a personal social security number). Complete form SS-4, Application for Employer Identification Number
- ◇ Obtain tax exempt status. Complete IRS Form 1023, Application for Recognition of Exemption
- ◇ Submit appropriate fee and corresponding fee form with IRS Form 1023. Complete IRS Form 8718, The User Fee for Exempt Organizations
- ◇ Certificate of insurance
- ◇ Inventory of equipment
- ◇ List of bank accounts
- ◇ Current list of bank authorized signers
- ◇ Annual filing of income tax return – federal and state reports are open for public inspection upon request so copies must be kept on file
- ◇ Annual renewal of charitable solicitations act registration

Another helpful resource for school support organizations such as Boosters and PTAs is the booklet printed by Washington State PTA, “PTA and the Law/Volunteers and the Law.” It is a basic outline of the state and federal rules, regulations and laws, which affect private, non-profit, tax-exempt organizations.