



IMPORTANT STATE AND FEDERAL FILING REQUIREMENTS

We encourage all the Society's affiliates to review their files and procedures to ensure compliance with state and federal requirements applicable to non-profit organizations. The Field Services program cannot provide legal or financial advice, but we can provide the relevant contact information and guidelines.

___ **Wisconsin Historical Society Annual Report:** Affiliates must file annual reports with the Society, rather than the Department of Financial Institutions, pursuant to 44.03 of the Wisconsin State Statutes. Contact amy.norlin@wisconsinhistory.org or 608-264-6579 with questions.

___ **Internal Revenue Service:** All tax exempt organizations must annually **file an IRS Form 990** with the IRS. Most small tax-exempt organizations whose annual receipts \$50,000 or less are required to electronically submit the 990 e-Postcard. **An organization that fails to file required e-Postcard for three consecutive years will automatically lose its tax-exempt status.** The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. For further information: [http://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-\(e-Postcard\)](http://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-(e-Postcard))

It is important to be aware that a requirement of being an affiliate of the Wisconsin Historical Society is maintaining your federal status as a 501(c)(3) tax exempt organization. You can check your status at <http://apps.irs.gov/app/eos/>. If you need a copy of your organizations letter of determination you can call (877) 829-5500 for a replacement.

___ **Wisconsin Tax Exempt Status:** Generally organizations that qualify for exemptions from federal income tax under section 501(c)(3) of the internal Revenue Code will qualify for exemption from Wisconsin sales and use tax. The Wisconsin Department of Revenue issues the qualifying nonprofit organizations a Certificate of Exempt Status (CES) number. A CES number can be obtained by submitting a completed *Application for Wisconsin Sales and Use Tax Certificate of Exempt Status Application* Form S-103 and the following documentation:

- Articles of incorporation or bylaws
- Statement of income and expenses for the organization's last accounting period
- Federal Internal Revenue Service (IRS) determination letter

Please review the Wisconsin Department of Revenue's guidelines at: <http://www.revenue.wi.gov/faqs/pcs/n-profit.html>.

We encourage you to review this important information annually with new officers to ensure that your organization is meeting the requirements to maintain its legal status. You may contact us with general questions, but we encourage you to contact the listed agencies directly or seek professional legal or financial advice if you need further assistance.

Collecting, Preserving and Sharing Stories Since 1846

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