

ORGANIZATIONAL DOCUMENTS TO RETAIN

These documents are crucial to support the ongoing operations of nonprofit parent organizations:

Articles of Incorporation

- Creates one type of legal identity for your organization.
- Filed with an application for nonprofit incorporation to the State of Minnesota.

Bylaws

- Important organizational tool that provides a structure for organization's decision making.
- The IRS holds organizations responsible for following their bylaws.
- Filed with the IRS when an organization files FORM 1023 to apply for its 501c3 status.

Certificate of Incorporation

- The Secretary of State sends this to the organization after it has filed an application and Articles of Incorporation to become incorporated as a nonprofit organization.

Certificate of Good Standing

- Status obtained from the MN Secretary of State (SOS) after annual, online, re-registration of your nonprofit organization. "Print a copy for your records" at the end of the process. Keep this document in your permanent records. (You can verify that the online re-registration worked by conducting a search for your entity on the MN SOS website. When your entity information comes up, be sure it says "Active" in the summary information that comes up on your screen.)

Form 1023 application and related documentation when filed with the IRS to seek 501c3 status

Letter of Determination of IRS

- Letter sent to your organization after Form 1023 has been filed, reviewed and 501c3 status has been granted to your organization. (Note that this document is very plain and may not look as important as it really is.)

MN Attorney General Registration Confirmation

- This is a document the Attorney General's office will mail to your organization after it has registered with their office. Registration is required for groups who expect to raise \$25,000 or more in gross receipts during the organization's fiscal year.

Mission Statement

- This statement explains why your organization exists and helps your organization stay focused on its original goals.
- The IRS expects organizations to utilize their mission statement in their operation.

Meeting Minutes and Agenda

Membership Lists of the Organizations


Financial Documents including the following:

- Bank statements
- Canceled checks
- Check registers
- Monthly treasurer reports
- Year-end treasurer reports
- IRS Form 990, 990-EZ, 990-N
- Annual reports from auditor or audit committee
- Others deemed pertinent to your organization’s operations

Record Retention Rules

Just like private individuals, organizations must retain documents that support annual reports to the IRS, too. Below are recommended guidelines to retain various documents in the event the organization would be audited.

3 Years	7 Years	Permanently
<p>Monthly treasurer reports</p>	<ul style="list-style-type: none"> • Bank statements • Canceled checks • Check registers • IRS Form, 990, 990-EZ, 990-N 	<ul style="list-style-type: none"> • Incorporation & re-registration paperwork • IRS Form 1023 & documentation submitted with Form 1023 • IRS Letter of Determination for 501c3 tax-exempt status • Sales tax exempt documents • Meeting minutes and agendas • Year-End treasurer reports • Annual reports from auditor • Membership lists • EIN documents



Anoka-Hennepin Parent Involvement will keep duplicates of these documents on file for district parent organizations and booster clubs, if requested. Our Parent Involvement staff can then reference these documents when/if questions arise with your organization.

Please send copies of documents to:
Parent Involvement - Liz Burgard
2727 North Ferry Street
Anoka, MN 55303
 elizabeth.burgard@ahschools.us
 763-506-1282

<http://www.ahschools.us/PTOboosterclubs>