

CHECKLIST FOR NEWLY RECOGNIZED LOCAL LEAGUES

Great news! Your Member-at-Large (MAL) Unit has just been recognized by the League of Women Voters of the United States as a full-fledged local League! This is a major accomplishment and reflects your organization's hard work and dedication to your local community. Huge congratulations and kudos are in order!

But, now what?! What are the steps that a new League must take in order to make sure that they stay legally compliant with the state of Florida, the federal government, and LWVF/LWVUS?

Please refer to the below checklist and contact the LWVF office if you have any questions!

_____ Register as a corporation with the state of Florida (<http://form.sunbiz.org/pdf/cr2e006.pdf>)

_____ Obtain an Employer Identification Number (EIN), if you do not already have one (<http://www.irs.gov/pub/irs-pdf/fss4.pdf>)

_____ File for 501c4 recognition via the IRS (<http://www.irs.gov/pub/irs-pdf/f1024.pdf>) Note: You must also submit a [Form 8718](#) ("User Fee for Exempt Organization Determination Letter Request"), along with the appropriate fee.

_____ If your League plans to sell merchandise, it will need to register with the state of Florida to collect sales tax (<http://dor.myflorida.com/dor/taxes/registration.html>)

_____ Maintain and update your League's membership roster in the LWVUS database (Call the national office at (202) 429-1965 and ask for the Database Manager; you will need to get login information for your League. Also, a helpful resource on membership codes can be found here: <http://www.lwv.org/content/how-use-member-codes-database>.)

_____ Deposit local membership dues into your League's bank account; your League will be responsible for PMP payments to state and national on a quarterly basis

_____ Optional: Set up an accrual account with the state League so that you can solicit and collect tax-deductible donations

_____ Moving forward, *your League will need to file the following on an **annual** basis:*

- **990-EZ with the IRS** (Small tax-exempt organizations whose annual gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ. To file the 990-N or e-postcard, visit <http://www.irs.gov/Charities-%26-Non->

[Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-%28e-Postcard%29](#)).

- **Annual Report with the State of Florida** (The state of Florida requires all corporations to file an Annual Report by May 1 of each year. This does not require financial information but does ask for names and addresses for Board members, etc. To file your local League's state Annual Report (this does NOT require financial information), visit <https://services.sunbiz.org/Filings/AnnualReport/FilingStart>).
- **Solicitation of Contribution Registration Renewal with the State of Florida** (The Solicitation of Contributions Act requires anyone who solicits donations in the state of Florida to register with the Department of Agriculture and Consumer Services and then renew their registration on an annual basis. This applies to charitable organizations, sponsors, professional solicitors, as well as professional fundraising consultants. To learn more, or to find forms online, visit <http://www.freshfromflorida.com/Divisions-Offices/Consumer-Services/Business-Services/Charitable-Organizations>).

NOTE: For questions about any of these, please see the TOOLS FOR LEADERS section of the LWVF website (<http://www.thefloridavoter.org/for-members/tools-for-leaders>) or call the state office at (850) 224-2545.