



Tighten Up Your Agency Information



Debra W Posey
Grant Analyst,
Charles County Government
poseyd@charlescountymd.gov

Articles of Incorporation/Charter

- In order to form a nonprofit corporation, you must file articles of incorporation
 - Do you have?
 - Were they filed?
 - Has something changed that requires it to be updated?

Bylaws

- Bylaws establish rules and regulations for governing the organization.



Bylaws

- Should be reviewed annually for changes during one of your board meetings and then those changes after consensus should be adopted.
- Whether incorporated or not, you should draft and keep current bylaws.

Principal Staff Members, Officers, Directors and Board Members



- At a minimum the list should include:
 - Names / Titles
 - Terms of Office
 - Addresses
 - Phone numbers

“Certificate of Status”

- **Otherwise known as “Certificate of Good Standing”**
 - issued by the Maryland State Department of Assessments and Taxation
 - means that all documents and fees required by law to be submitted to the Department have been received, and that no other government agency has notified the Department that the entity is delinquent in tax payments.

“Certificate of Status”

- **Do you have one and / or is it current?**
 - no expiration date on the certificate – the validity of the certificate in terms of age will be determined by the organization that has requested it. County requires that the certificate has to be dated within 12 months from the application deadline.
 - To obtain a certificate:
https://sdatcert1.resiusa.org/certificate_net/

Letter from the Office of the Secretary of State

- under the Maryland Solicitations Act, a charitable organization soliciting in Maryland generally must file documents with the Office of the Secretary of State. Registration is required prior to the commencement of solicitations.

<http://www.sos.state.md.us/Charity/RegisterCharity.aspx>

**Employer Identification Number
(EIN)**

- Unique number that identifies your organization to the IRS.
 - Need this number even if you don't have any employees.
 - Required when filing for Non-profit status.
 - <http://grantspace.org/Tools/Knowledge-Base/Funding-Research/Definitions-and-Clarification/ein>

**Internal Revenue Service (IRS)
Certification Letter**

- Tax-exempt under 26 U.S.C. 501 (c) (3)
- Contributions are tax deductible pursuant to 26 U.S.C. 170.
- Need this number even if you don't have any employees.
- Keep on file a current letter. If the organization's letter is old, you can request a letter from the IRS.

**Internal Revenue Service (IRS)
Certification Letter**

- County requires that the letter must be within 2 years of the application deadline to be considered current.
- Link to overview training <http://www.stayexempt.irs.gov/Mini-Courses/Applying for Tax Exempt-An Overview/applying-for-tax-exempt-organizations.aspx>

**IRS Form 990, 990-EZ, 990-N
(Electronic filing), 990-PF**

- Annual reporting return that certain federally tax-exempt organizations must file with the IRS.
- Provides information on the filing organization's mission, programs, and finances.
- Which form an organization must file generally depends on its financial activity.

**IRS Form 990, 990-EZ, 990-N
(Electronic filing), 990-PF**

<i>2010 Tax Year and later (Filed in 2011 and later)</i>	<i>Form to File</i>
Gross receipts normally ≤ \$50,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return	Form 990-N (e-Postcard)
Gross receipts < \$200,000, and Total assets < \$500,000	990-EZ or 990
Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000	990
Private foundation	990-PF

**IRS Form 990, 990-EZ, 990-N
(Electronic filing), 990-PF**

- **County Policy:** If the IRS does not require your organization to file the Long Form 990, you must complete Parts I, II, III, and IX, of the Long Form 990; sign and submit it with your application.
- **GuideStar** – 501(c)(3) public charity that collects, organizes, and presents the information in an easy-to-understand format while remaining neutral. <http://www.guidestar.org/Home.aspx>

Financial Audit

MD Secretary of State Financial Audit Requirement:	
Charitable contributions \geq \$200,000 and $<$ \$500,000	Financial Review performed by an independent certified public accountant
Charitable contributions \geq \$500,000	Audit performed by an independent certified public accountant

Financial Audit

- **Federal Government Requirement:**
 - All non-federal government agencies and nonprofit organizations that expend \$500,000 or more in federal awards in a given fiscal year are required to conduct a single audit, also known as an "A-133 Audit."
 - Changes with the new "Super Circular" to \$750,000 for all new federal awards and to additional funding to existing awards made after December 26, 2014. *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.*

Financial Audit

- **Federal Government Requirement:**
 - Applies to both funds that originated directly from the federal government - or - those that came to the nonprofit from a "pass-through entity," such as a state or local government agency.
- **County Requirement:**
 - If revenues exceed \$100,000, provide the most recent fiscal year audit report issued by an independent Certified Public Accountant in accordance with generally accepted auditing standards.

System for Award Management (SAM)

- SAM registration is required to obtain a Central Contractor Registry number and be eligible to apply for Federal grant funding.
- <http://sam.gov/> There is a help link on their main page that will link you to quick guides and demonstration videos.

DUNS or D-U-N

- Data Universal Numbering System.
- Supplements other identifiers, such as the EIN, and is required whether the application is made electronically or on paper.
- Required in order to register your entity in SAM.

http://www.dnb.com/content/dam/english/dnb-data-insight/duns_number_overview_2011.pdf

Critical Program Staff Resumes

- Should be updated every time new information such as certifications are received to be prepared for inclusion with grant submissions.
- At a minimum they should be updated annually and be available as PDF files for easy submission.


