



Anoka-Hennepin Parent Involvement
2727 Ferry St N, Anoka, MN 55303
763-506-1278

ORGANIZATIONAL DOCUMENTS TO RETAIN

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

1. *Articles of Incorporation*

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

2. *Bylaws*

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

3. *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.

4. *Certificate of Good Standing*

- Status obtained from the Secretary of State 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. When your entity information comes up, be sure it says "Active" in the summary information that comes up on your screen.)

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

6. *Letter of Determination from IRS*

- Letter sent to your organization after Form 1023 has been filed, reviewed and 501(c)3 status has been granted to your organization. (Note that this document is very plain and may not look as important as it really is.)

7. *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.

8. Mission Statement

- This statement that 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.

9. 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

10. Meeting Minutes

11. Membership Lists of the Organizations

Parent Involvement will keep duplicates of these documents on file for district parent organizations, if requested. Send copies of documents to:

Linda Rodgers, Parent Involvement, 2727 North Ferry Street, Anoka, MN 55303

RECORD RETENTION RULES

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

3 Years	7 Years	Permanently
<ul style="list-style-type: none"> • Monthly treasurer reports 	<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 and re-registration paperwork • IRS Form 1023 and documentation the organization submitted with Form 1023 • IRS Letter of Determination for 501c3 tax-exempt status • Meeting minutes and agendas • Year-end treasurer reports • Annual reports from auditor or audit committee • Membership lists