



CHAPTER REPORTING REQUIREMENTS AND DEADLINES

CORPORATE REGISTRATION

State Corporate Filing (Annual Report) – Must be done Annually

- Minnesota – File with Minnesota Secretary of State – Each affiliate needs to check the Renewal Due Date for its nonprofit corporation, generally annually at the end of the year.
 - Go to <https://www.sos.state.mn.us/> then click the Business & Liens button on the top. On the next page click “Search for Business Filings” under Business Filings Online. Type Let’s Go Fishing in the search box then scroll to your chapter and click “Details” to see the renewal due date.
 - To renew, once you are in the record looking at the Renewal Due Date click the File Amendment/Renewal at the top and follow the instructions on the screen. You should pick “Annual Renewal – Nonprofit Corporation (Domestic). There is no charge. The web site will require you set up an account before you can file on-line.
- Wisconsin – File with the Wisconsin Department of Financial Institutions – Each affiliate needs to check the Renewal Due Date for its nonprofit corporation, generally annually during the calendar quarter in which the anniversary date of incorporation occurs.
 - Go to <https://www.wdfi.org/> then click Corporations and then scroll down and under “I Want to” click “Search Entity Records by Name”. Type Let’s Go Fishing in the search box then scroll to your chapter and click the name to see the status date.
 - To renew, once you are in the record looking at the Status Date click File Annual Report at the top and follow the instructions on the screen.

DUE DATE – Must check Secretary of State website to determine the due date for your Chapter

TAX FILINGS

<u>Form</u>	<u>Description</u>	<u>Due Date</u>
IRS Form 990 or 990-EZ	\$50,000 or more Gross Receipts	May 15th November 15th extended due date
IRS Form 990-N	e-Postcard – Generally have less than \$50,000 of Gross Receipts – User Guide and FAQ’s is on the Website Resource Library	May 15th
MN Charitable Organization Annual Report Form	Filed with the Minnesota Attorney General’s Office, Charities Division	July 15th November 15th extended due date
WI Form 1943 – Affidavit in Lieu of Annual Financial Report	Filed with the Wisconsin Department of Financial Institutions – Generally for not for profits with less than \$25,000 in contributions	December 31st
IRS Form 1099-Misc IRS Form 1096	To report amounts > \$600 paid to independent contractors	January 31st
IRS Form W-2G	To report prize winnings over a certain dollar amount	January 31st
IRS Form 1098-C IRS Form 1096	To report proceeds from the donation of a boat or vehicle	January 31st
Donor Notifications	For donations received that are \$250 or greater. Send to the donor.	When received

CHAPTER REPORTING REQUIREMENTS AND DEADLINES (CONTINUED)



REPORTING TO THE CENTRAL OFFICE

Reporting of outcomes is more and more important in the nonprofit sector. LGF's ability to report on the number of events and individuals served is critical to fundraising success for the organization (including Chapters). Chapters are expected to report data whenever possible or by using the forms provided.

Also, Let's Go Fishing is required to comply with IRS and many other state and federal regulations to maintain the LGF 501(c)(3) tax exempt status. Financial and program reporting allows LGF to continue to receive funds as a nonprofit organization. LGF safety requirements allow LGF to maintain insurance for the fleet and ensure the safety of our guests and volunteers. Therefore, it is essential that all Chapters respond to all inquiries in a timely manner and provide timely reports as requested. All Chapters must, without exception, complete and promptly return the following to the Central Office.

<u>Information Needed</u>	<u>Description</u>	<u>Due Date to Central Office</u>
Chapter Board Roster including Officers	Include contact information: address, email address, phone number	January 31st
Chapter Delegate	Include contact information: address, email address, phone number	January 31st
Copy of IRS Form 990-N, 990-EZ, of 990		May 15th November 15th if extended
Copy of MN Charitable Organization Annual Report Form		July 15th November 15th if extended
WI Form 1943 – Affidavit in Lieu of Annual Financial Report		December 31st
Program Statistics	<ul style="list-style-type: none"> • Number of people served • Number of veterans served • Number of trips • Number of volunteers • Number of volunteer hours 	November 30th following the serving season