

NON-PROFIT ORGANIZATION DOCUMENTATION

WEDNESDAY, SEPTEMBER 16, 2026 12:30 PM ET

PRESENTED BY:



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WHAT IS A NON-PROFIT ORGANIZATION



A **nonprofit organization** is an entity created to serve a public, charitable, educational, religious, scientific, or community purpose rather than to generate profits for owners or shareholders. Any revenue earned by the organization is reinvested into its mission, programs, and services to benefit the people, causes, or communities it serves.



INDIANA SOCCER'S MEMBERSHIP REQUIREMENTS



6.2-1 Affiliated Member Organizations

6.2-1.1 Definitions

An Affiliated Member Organization is an organization of four (4) or more teams (of any type) which is a soccer organization headquartered in Indiana, is a charitable organization, is recognized by the IRS as being a 501(c) (3) organization and is registered with Indiana Soccer, which supports and actively promotes the purpose and activities of Indiana Soccer by having soccer-playing and educational opportunities for its members.

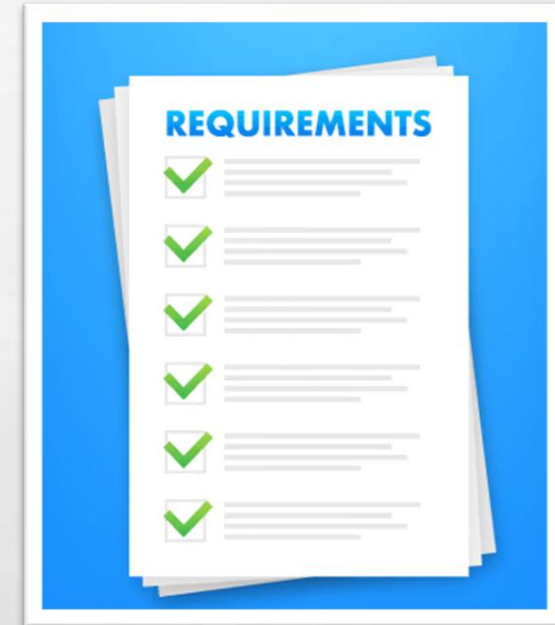
Indiana Soccer has a group ruling non-profit status we can share with our members who meet the qualifications.





CORE ANNUAL REQUIREMENTS

- File the appropriate Form 990 annually*
 - Choosing the correct form
 - Due the 15th day of the 5th month after fiscal year end
- Maintain charitable purpose
- Avoid private benefit
- Limit lobbying and avoid political campaign activity



*Even if your club's non-profit status is held under the Indiana Soccer group ruling, you must still file your 990 and send a copy to Indiana Soccer.





INDIANA





AUTOMATIC REVOCATION

Three (3) consecutive years of missed required Form 990 filings. Reinstatement requires IRS action.



Immediate Effects if Non-Profit Status is Revoked:

1. The organization becomes subject to federal income tax.

Once tax-exempt status is revoked, the nonprofit is generally treated as a taxable entity and may owe federal income taxes on its net income. [\[irs.gov\]](https://www.irs.gov)

2. Donations may no longer be tax-deductible.

For organizations that previously held 501(c)(3) status, donors typically cannot claim charitable contribution deductions for donations made after the effective revocation date. This can negatively impact fundraising efforts. [\[irs.gov\]](https://www.irs.gov)

3. Grant funding may be affected.

Many foundations, corporations, and government agencies require recipients to maintain IRS-recognized tax-exempt status. Revocation can make an organization ineligible for certain grants and contracts.



COMPLY WITH STATE REQUIREMENTS



1. Form a Nonprofit Corporation recognized by the Federal Government and file Articles of Incorporation (one time) with the Indiana Secretary of State to legally create the nonprofit entity doing business in Indiana.
- 2. Maintain a Registered Agent – every 2 years thru Indiana Business Entity reporting at the website www.in.gov**
3. Maintain a Board of Directors
4. Maintain Bylaws
5. Maintain IRS Annual Filings – Form 990
6. Maintain all Federal Tax-Exempt Status requirements
7. Maintain Indiana Department of Revenue filings (NP-20R / IT-20NP)
8. File separately for Indiana Sales Tax Exemption if needed – this is not Automatic with federally granted non-profit status.



AUTOMATIC ADMINISTRATIVE DISSOLUTION

Your business can be Administratively Dissolved by the state of Indiana for failure to renew the Business Entity report within 60 after its due date.

Immediate Effects if Administratively Dissolved:

- 1. The Organization Loses Its Active Status**
- 2. The Nonprofit May Not Conduct Ordinary Business**
- 3. Grant and Funding Risks**

Many foundations, government agencies, and major donors require proof that an organization is:

- Incorporated
- In good standing
- Properly registered

4. Banking and Business Relationship Problems

Banks, vendors, and other organizations may request a Certificate of Good Standing. A dissolved organization may have difficulty:

- Opening or maintaining accounts
- Entering contracts
- Renewing licenses or permits
- Obtaining financing



ANNUAL CHECKLIST



- Close books and prepare annual statements
- Review finances with board
- File Form 990 & NP-20R / IT-20NP
- File semi-annual Indiana Business Entity report
- Retain records
- Monitor compliance



HOW DO WE HELP?



LAST ISA AUDIT RESULTS

- 25 clubs Administratively Dissolved by the State of Indiana
- 12 clubs Automatically Revoked non-Profit status by the Federal Government
- 60+ clubs that did not have taxes filed for at least 2 consecutive years.

- Indiana Soccer performs an audit about every 18-24 months – 990 Status and Business Entity Status.
- Indiana Soccer will notify the clubs who are out of compliance.
- Indiana Soccer can assist clubs in finding the information they need to get compliant with the state and/or federal government requirements.
- Indiana Soccer can grant access to the Indiana Soccer non-profit status thru our group ruling approval to our members who meet the requirements.
- Indiana Soccer 5-Star Program



5 STAR PROGRAM



1. Risk Management
2. Education
3. Alignment
4. Communication/Marketing
- 5. Honorable Governance**

<https://www.soccerindiana.org/programs-2/5-star-program/>



THIS WEEK'S
GOAL GETTER
MINDFUL
MINUTE:

