

Index

References are to sections or appendices.

A

Accounting

Annual accounting period, 1.79
Audit committee, 3.59
Registered charitable organizations,
7.25–.27
Selection of accountant, 1.80

Action Organizations

Tax exemption, 2.25, 8.4, 8.21, 8.28

Advertising

Advertising offense liability, 4.75
Charitable solicitations, 7.51–.53

Affirmative Action Programs

Generally, 5.47–.51

Age

Age Discrimination in Employment
Act, 5.15
Employment discrimination, 5.29

Age Discrimination in Employment Act (ADEA)

See Age

Agent

Liability insurance for, 4.82
Registered, 1.49
Unincorporated association, 4.47

Agricultural and Horticultural Organizations

Lobbying and political campaign
activities, 8.22, 8.42
Tax exemption, 2.149–.155

Amendment

Articles of, 1.125
Articles of incorporation, 1.124,
1.125, 3.32, 9.30, 9.36
Bylaws, 1.69, 1.70, 1.124, 1.126, 3.32
Trust document, 1.102, 1.127
Unincorporated association, 1.32,
1.127

Americans with Disabilities Act (ADA)

See Disability

Ancillary Joint Ventures, 2.97

Animals

Prevention of cruelty to, 2.35

Annual Report

Nonstock corporation, 1.128
Registered charitable organization,
7.23–.27

Annuities

I.R.C. § 403(b) tax-sheltered
annuities, 6.11, 6.26–.32
Unrelated business taxable income,
2.92

Appeal
Denial of tax exemption, 2.44, 2.110

Arrest
See Crime

Articles of Amendment
Preparation and filing, 1.125

Articles of Dissolution
Generally, 9.64

Articles of Incorporation
Generally, 1.3, 7.1.43–.55
Amendment or restatement, 1.124,
1.125, 3.32, 9.30, 9.36
Bylaws, relationship to, 1.55, 1.65
Dissolution of corporation, 1.54,
2.24, 9.61
Filing, 1.56–.59, 1.125
Merger, 9.11, 9.13, 9.16, 9.17
Penalty excise taxes, 2.78
Restated, 1.125
Tax exemption, 1.54, app. 1C, 2.24

Articles of Merger
Generally, 9.18, 9.34, app. 9E

Assets
See also Dissolution; Sale, Lease, or
Exchange of Assets
Charitable trusts, 9.56
Sale of, 9.25
Transfer to nonstock corporation,
9.34

Associations, Unincorporated
See Unincorporated Associations

Athletic Organizations, Amateur
Tax exemption, 2.34

Audit
See Accounting

Audit Committee
Duties of, 3.59

Auditors
Reliance on, 3.33

Automobiles
Insurance, 4.86

B

Bank
Selection, 1.78

Beneficiaries
Trust, 1.99

Benefits
See Employee Benefits

Bingo
Generally, 7.58, 7.59, 7.64

Board of Directors
See Directors; Meetings of Directors

Boards of Trade
See Business Leagues

Bonding
Employment discrimination, 5.38
Fund-raising counsel, 7.34
Professional fund-raisers, 7.34

Bonds
Tax-exempt, 2.10

Borrowing
See Loans

Budget
Board responsibility, 3.24

Business Activities

See also Unrelated Business
 Social welfare organizations, 2.119
 Structures for, 2.96
 Tax exemption, generally, 2.36

Business Expenses

Deduction, 2.113, 2.127, 8.21

Business Leagues

Dues, 2.127
 Lobbying and political campaign activities, 2.127, 8.23, 8.42
 Tax exemption, 2.126–.132

Bylaws

Generally, 1.37, 1.62–.70
 Adoption, 1.70, 1.76
 Amendment, 1.69, 1.70, 1.124, 1.126, 3.32
 Relationship of articles of incorporation to, 1.55, 1.65
 Sample, app. 1D
 Trust, 1.105
 Unincorporated association, 1.19–.34

C

Cafeteria Plans

Generally, 6.47

Campaigns, Political

See Political Activities

Capital Gains or Losses

Unrelated business taxable income, 2.92, 2.95

Cemetery Companies

Tax exemption, 2.163

Certificates

Involuntary dissolution, 9.66

Chambers of Commerce

See Business Leagues

Charitable Organizations

See also Contributions; Fund-Raising; Tax Exemption—I.R.C. § 501(c)(3)
 Defined, 2.29, 7.6
 Registration, 7.16–.22

Charitable Solicitation

See Fund-Raising

Charitable Trusts

Generally, 9.56

Children

Prevention of cruelty to, 2.35

Churches

See Religious Organizations

Citizenship

See Immigration and Naturalization

Civic Leagues

See Social Welfare Organizations

Civil Rights Act of 1964

See Title VII (Civil Rights Act of 1964)

Claims

Against dissolving nonstock corporation, 9.70
 —procedure, 9.62, 9.68
 —survival of remedy, 9.62
 —time limits, 9.62

Clubs

See Social Clubs

Collective Bargaining

See also Labor Organizations
Generally, 5.143

Committees

Generally, 3.37–.42, 3.51–.72
Bylaws, 1.67
Delegation of responsibilities to,
3.53, 3.90
Executive committee, 3.53, 3.54–.56
Political, 8.67–.73
Unincorporated association, 1.29

Community Trusts

Public charity status, 2.70

Compensation

See also Employee Benefits; Wages
Generally, 6.6
Directors, 1.67, 3.35, 6.6

Confidential Information

Request for withholding of, 2.43,
2.109

Conflicts of Interest

See also Self-Dealing
Generally, 3.92–.103

Consents

Amending articles of incorporation,
1.125
Board actions by, generally, 3.89
Health-care-records disclosure, 5.85,
app. 5F
Initial resolution of directors, 1.72,
app. 1E
Merger, 9.9, 9.16, 9.17

Constituency Relations

Board responsibilities, 3.25

Constitution

Unincorporated association, 1.11,
1.22, 1.24

Consumer-Products Testing

Tax exemption, 2.31

Contractors, Independent

See Independent Contractors

Contracts

Contractual-liability insurance, 4.74
Corporate signature, 4.43, app. 4A
Employment, 5.57, app. 5E
Fund-raising counsel, 7.35
Professional fund-raisers, 7.35
Unincorporated association, 1.30

Contributions

See also Fund-Raising
Charitable-contribution deduction,
2.8, 2.40, 2.62, 2.113, 7.67, 8.8,
8.30, 9.37
Charitable trust, 9.56
Political, 8.61, 8.66, 8.69–.74

Conventions

See Trade Shows and Conventions

Conversion

Generally, 9.25–.37

Conviction

See Crime

Cooperatives

Conversion to nonstock corporation,
9.35–.37
Formation, 1.9

Copies

Conformed copy, defined, 1.58, 2.109

Corporate Name

See Name

Corporations

See Foreign Corporations; For-Profit Corporations; Nonstock Corporations

Counsel

Selection of, 1.80

Creation of Organization

Generally, 1.19–.106

Creditors

See also Claims

Of dissolving nonstock corporation, 9.61, 9.62, 9.68, 9.70

Of merging nonstock corporation, 9.13, 9.21

Crime

Arrest and conviction record, employment discrimination based on, 5.38–.39

Insurance, 4.88

Liability

—and indemnification, 4.29

—of employees, 4.37, 4.38

—of members of unincorporated association, 4.53, 4.54

—of officers and directors, 4.18, 4.20, 4.22, 4.29

—of volunteers, 4.37, 4.38, 4.64–.66

Wage deductions for theft or loss, 5.106

Cy Pres Doctrine

Generally, 1.17, 9.56

D

Dances

See Events

Date

See Time

Debt-Financed Income

Taxation, 2.95, 2.137, 9.43

Decrees

Dissolution, 9.69

Deferred-Compensation Plans

See Nonqualified Deferred-Compensation Plans

Definitions

Administrative action, 8.54

Arrest record, 5.38

Attempts to influence legislation. *See Lobbying*

Business closing, 5.74

Candidate for public office, 8.29

Caregiver, 5.39

Charitable, 2.29

Charitable organization, 7.6

Charitable solicitation, 7.7–.9

Conformed copy, 1.58, 2.109

Corporation, 1.14

Coupon, 7.55

Cy pres, 9.56

Disabled individual, 5.23

Disqualified person, 2.47, 2.77

Domestic partners, 5.89

Duty of care, 3.13, 4.12

Duty of loyalty, 3.13, 4.12

Duty of obedience, 3.13, 4.12

Educational, 2.30

Educational agency, 5.39

Employee, 5.8, 5.123, 5.138

Employer, 5.7, 5.122, 5.137

Fund-raising counsel, 7.12–.14

Genetic information, 5.103, app. 5F

Hours worked, 5.64

Impairment, 5.23

In-kind contribution, 8.66

Incorporator, 1.50

Independent contractor, 5.123

Individual with a disability, 5.23
 Legislation, 8.9, 8.17
 Legislative action, 8.54
 Line of business, 2.130
 Lobbying, 8.9, 8.13, 8.17, 8.54
 Lobbyist, 8.46, 8.54
 Lodge system, 2.160
 Manager, 8.11
 Marital status, 5.28
 Mass layoff, 5.74
 Merger, 9.6
 Misconduct, 5.129
 Nonprofit association, 4.46
 Nonprofit corporation, 6.6
 Operating foundation, 2.80
 Overtime, 5.65
 Piercing the corporate veil, 4.5
 Political advocacy, 8.48
 Political expenditures, 8.32
 Political matters, 5.41
 Principal, 8.54
 Private shareholder or individual,
 2.25
 Professional fund-raiser, 7.12–.14
 Qualifying distributions, 2.80
 Reasonable accommodation, 5.16
 Regular wage rate, 5.66
 Religious matters, 5.41
 Scientific, 2.32
 Self-dealing, 2.79
 Serious health condition, 5.90
 Sex discrimination, 5.31
 Sexual harassment, 5.34, app. 5C
 Sexual orientation, 5.36
 Solicitation, 7.8
 Substantial contributor, 2.70
 Substantially related, 2.90
 Supervisor, 5.35, app. 5H
 Trusts, 1.17
 Unincorporated association, 1.11,
 4.45, 4.46
 Unrelated business taxable income,
 2.87
 Unrelated trade or business, 2.87
 Wages, 5.75

Directors

See also Indemnification; Liability;
 Meetings of Directors
 Generally, 1.39, Ch. 3
 Articles of incorporation, 1.52, 1.54,
 3.5
 Bylaws, 1.67
 Compensation, 1.67, 3.35, 6.6
 Consent, written, actions by, 1.72,
 1.125, 3.89, 9.16, 9.58
 Dissolution of nonstock corporation,
 9.58, 9.59, 9.63, 9.64, 9.68, apps.
 9J, 9K
 Initial resolution, 1.72, app. 1E
 Loans, 4.22
 Merger approval, 9.16, apps. 9B, 9C
 Newly elected, statement of, 1.60
 Number, 1.67, 3.3
 Performance evaluation, 3.27
 Qualifications, 1.67, 3.6–.9
 Removal or resignation, 1.67, 3.5
 Responsibilities, 3.10–.35
 Responsibilities, delegation of, 3.36–
 .75
 Sale, lease, or exchange of assets,
 9.47, 9.49, 9.50, apps. 9G, 9H
 Selection, 1.39, 3.5
 Term, 1.67, 3.4, 3.16

Disability

Americans with Disabilities Act,
 5.16, 5.102, 5.108
 Discrimination on basis of, 5.22–.26,
 5.104
 Drug addiction as, 5.104

Discharge of Employees

See Employment

Disclosure

See also Notice
 Annual information returns and
 exemption application, 1.69, 2.56–
 .60, 7.69
 Charitable solicitation, 7.38, 7.46,
 7.67

Conflict of interest, 3.101
 Nondeductibility or deductible
 portion of contributions, 2.62,
 2.113, 7.67
 Qualified retirement plans, 6.23
 Request for withholding of
 confidential information, 2.43,
 2.109
 Transactions or relationships between
 organizations, 2.53

Discrimination

See also Title VII (Civil Rights Act
 of 1964), Wisconsin Fair
 Employment Act (WFEA)
 Affirmative-action programs, ch. 5,
 5.47–.51
 Age, 5.29
 Arrest and conviction record, 5.38–
 .39
 Disability, 5.22–.26, 5.104
 Employee benefits, 6.21, 6.28, 6.31,
 6.34, 6.38, 6.40, 6.47
 Fair-employment laws, 5.2–.46, apps.
 5A, 5G
 Gender identity, 5.37
 Marital status, 5.28
 Nonattendance or nonparticipation in
 meetings or communications, 5.41
 Religion, 5.27
 Retaliation, prohibition against, 5.10
 Sex, 5.30–.35, app. 5C. *See also*
 Pregnancy
 Sexual orientation, 5.36
 Tax exemption, 2.143
 Use or nonuse of lawful product, 5.40

Disqualified Person

Defined, 2.47, 2.79

Dissent, Right to

Members, 9.17

Dissolution

Generally, 9.52–.71

Administrative, 9.66
 Articles of dissolution, 9.63
 Articles of incorporation [I.R.C.
 § 501(c)(3)], 1.53, 2.24, 9.61
 Certificate of, 9.66
 Charitable trusts, 9.56
 Decree, 9.69
 Distribution of assets, 9.56, 9.59,
 9.61, 9.70
 For-profit subsidiary, liquidation of,
 9.71
 Involuntary, 1.48, 1.49, 1.128, 7.41,
 9.65–.70
 IRS Form 990, 9.63
 Judicial dissolution, 9.67–.70
 Judicial liquidation, 9.61, 9.69, 9.70
 Plan of, 9.57–.59, apps. 9J–9L
 Revocation or reinstatement, 9.63,
 9.66
 Tax exemption, 1.54, 2.24, 9.53, 9.61
 Trust, 1.104
 Unincorporated association, 1.31

Distribution of Assets

See Dissolution

Distribution of Income

See Income

Dividends

Unrelated business taxable income,
 2.81, 2.92

Documents

See Filing

Domestic Fraternal Societies

See Fraternal Organizations

Donations

See Contributions

Drugs

Addiction to, as disability, 5.104

Testing for, 5.104
 Use of as bar to worker's
 compensation benefits, 5.142

Dues

As unrelated business taxable
 income, 2.153
 Establishing, 1.82
 Tax deduction, 2.8, 2.127, 2.150

Duties

Directors' duties, generally, 3.10–.75
 Duty of care, 3.13, 3.23, 4.12
 Duty of loyalty, 3.13, 3.92–98, 4.12
 Duty of obedience, 3.13, 4.12

E

Educational Organizations

Charitable-solicitation law, 7.11
 Defined, 2.30
 Public charity status, 2.69, 2.70
 Wage and hour laws, 5.71

Email

Use by board members, 3.81, 3.89

Employee Benefits

Generally, Ch. 6
 Adoption assistance plans, 6.46
 Aggregation rules, 6.49
 Cafeteria plans, 6.47
 Capital-compensation plans, 6.9
 Dependent-care-assistance plans, 6.45
 Fringe benefits, 6.48
 Health plans, 6.39–.42
 Nondiscrimination rules, 6.21, 6.28,
 6.31, 6.34, 6.48
 Outline, app. 6A
 Resource materials, app. 6B
 Retirement plans
 —I.R.C. § 83 plans, 6.36
 —I.R.C. § 401(k) plans, 6.20, 6.32

—I.R.C. § 403(b) tax-sheltered
 annuities, 6.11, 6.26–.32
 —I.R.C. § 457 plans, 6.12, 6.35, 6.36
 —Comparison of I.R.C. § 401(k)
 plans and I.R.C. § 403(b) tax-
 sheltered annuities, 6.32
 —Nondiscrimination rules, 6.21,
 6.28, 6.31, 6.34
 —Nonqualified deferred-
 compensation plans, 6.12, 6.33–
 .36
 —Qualified retirement plans, 6.14–
 .23
 —SIMPLE plans, 6.25
 —Simplified employee pensions,
 6.24
 Trusts, 1.86
 Welfare-benefit plans, 6.37–.47

Employees

See Employment; Staff

Employees' Associations

See also Labor Organizations
 Local, 2.115, 8.21
 Voluntary employees' beneficiary
 association, 2.162

Employer Identification Number

Application for, 2.43, 2.109

Employment

See also Employee Benefits;
 Unemployment Insurance; Wages;
 Withholding; Worker's
 Compensation
 Generally, Ch. 5
 Affirmative-action programs, 5.47–
 .51
 Americans with Disabilities Act,
 5.16, 5.19, 5.24, 5.44, 5.100,
 5.108
 Applications, 5.108, app. 5G
 Board responsibilities, 3.26

Concealed weapons, restrictions on employees carrying, 5.110
 Definitions, 5.7, 5.8, 5.64, 5.65, 5.66, 5.90, 5.122, 5.123, 5.137, 5.138
 Discharge of employees, 5.52–.57, 5.115, 5.127–.130, 5.141, apps. 5A, 5B
 Discrimination, 5.2–.46, apps. 5A, 5G
 Employee evaluations, 5.117
 Employee handbook, 5.57, 5.76, 5.114, app. 5E
 Employment-at-will rule, 5.52–.57
 Grooming and dress, 5.109
 Layoff and recall, 5.74, 5.116
 Leave, family and medical, 5.86–.97
 Liability regarding, generally, 3.26, 3.63, 4.23
 Nursing mothers, break times for, 5.111
 Personnel administration, 5.84–.118
 Records, 5.46, 5.83, 5.85, app. 5D
 Refusal to rehire, 5.141
 Social media policies, 5.112
 Supervisory status, app. 5H
 Transfer and promotion, 5.118

E-Postcard

Tax filing and, 2.53

Establishment of Organization

Generally, 1.19–.106

Events

Liability insurance, 4.81

E-Voting

Board members and, 3.91

Excess Business Holdings

Penalty excise tax, 2.81

Excise Tax

College and university endowments, 2.99

Excess compensation, 2.100
 Lobbying expenditures, 8.11–.14, 8.18
 Net investment income, 2.68, 2.75
 Penalty excise taxes on private foundations, 2.77–.83
 Political expenditures, 8.31–.36

Executive Committee

Generally, 3.53, 3.54–.56

Executive Director

Generally, 3.74
 Evaluation of, 3.27
 Personnel responsibilities, 3.26
 Selection, 3.15

Expenses

See also Taxable Expenditures
 Allowance of, 4.30, 4.32
 Business-expense deduction, 2.113, 2.127, 8.21
 Successfully defended proceedings, 4.28

F

401(k) Plans

See Employee Benefits—Retirement plans

Failure to Distribute Income

Penalty excise tax, 2.80

Fair-Employment Laws

See also Title VII (Civil Rights Act of 1964), Wisconsin Fair Employment Act (WFEA)
 Generally, 5.2–.46, app. 5A

Fair Labor Standards Act

Generally, 5.59–5.72
 Coverage, 5.60–.62

Definitions, 5.63–.66
Exemptions, 5.67–.71

Fairs

See Events

False Advertising

See Advertising

Fees

Articles of incorporation, filing, 1.58
Articles of merger, 9.18
Charitable organization, registration
as, 7.21
Fund-raising counsel, 7.32
Political committees or groups, 8.69
Professional fund-raisers, 7.32
Schedule of corporate filing fees, app.
1D
Tax exemption, application for
recognition of, 2.43

Fiduciary Duty

See Duties

Filing

See also Fees

IRS Form 990, 2.53, 2.76, 2.111, 9.64
Annual report
—Wisconsin charitable organization,
7.24, 7.26, 7.27
—Wisconsin nonstock corporation,
1.128
Annual tax-information return, 2.53,
2.76, 2.111
Articles
—of amendment, 1.125
—of dissolution, 9.63
—of incorporation, 1.56–.59, 1.125,
app. 1C
—of merger, 9.18, app. 9E
Authorization of, at initial meeting,
1.83

Claims against dissolving nonstock
corporation, 9.62, 9.68
Corporate name, reservation
application, 1.48
Documents, generally, 1.60, 1.83
Expedited service, 1.58
Newly elected officers and directors,
statement of, 1.60
Registered agent, designation of, 1.49
Registration
—as charitable organization, 7.21
—as fund-raising counsel, 7.32, 7.35
—as professional fund-raiser, 7.32,
7.35
Solicitation notice of professional
fund-raiser, 7.32
Tax exemption, application for/
recognition of, 2.38–.43, 2.108–
.109
Tax forms, 2.52–.54, 2.111
Unincorporated associations
—appointment of agent, 4.47
—documents, generally, 1.33

Finance

See also Loans

Board responsibilities, 3.24

Financial Statements

See Annual Report

Foreign Corporations

Merger with, 9.22–.25

Form of Organization

Generally, Ch. 1

For-Profit Corporations

Conversion to nonstock corporation,
9.29–.34
Merger with, 9.22–.25
Organizational form, effects of, 1.5,
1.6
Subsidiary, 1.5, 9.71

Foundations

See Operating Foundations; Private Foundations; Public Charities

Fraternal Organizations

Tax exemption, 2.156–.161

Fraternal Organizations

See Social Clubs

Fringe Benefits

Generally, 6.48

Fund-Raising

See also Contributions

Generally, Ch. 7

IRS regulations, 2.63, 7.66–.69

Bingo and raffles, 7.57–.60, 7.64

Board responsibilities, 3.28

Charitable-solicitation laws, 7.2–.48

Coupon-book sales, 7.55

Definitions

—charitable organization, 7.6

—charitable solicitation, 7.7–.9

—fund-raising counsel, 7.12–.14

—professional fund-raiser, 7.12–.14

Direct marketing, 7.54

Freedom-of-speech issues, 7.42–.48

Fund-development committee, 3.61

Home solicitation. *See* Direct marketing, this heading

Postal regulations, 7.62–.65

Professional fund-raisers, 7.12–.14, 7.29–.40, 7.53, 7.72–.74

Prohibited acts, 7.28. *See also*

Solicitation representations, this heading

Registration, 7.16–.22, 7.30–.33, 7.47

Sales, 7.49–.56

Solicitation representations, 7.28, 7.37–.40, 7.51–.53

Tax-exempt bonds, 2.10

Funding, Governmental

See Grant Recipients

G

Gambling

Social clubs, 2.147

Gifts

See Contributions

Goals

Generally, 3.21–.22

Government

Retirement plans, 6.21

Grant-Making Organizations

Private foundations distinguished, 2.66

Taxable expenditures, 2.83

Grant Recipients

Articles of incorporation, 1.54

Lobbying and political activities, 8.45–.52

Grantor

Generally, 1.94, 1.95

H

Handicap

See Disability

Harassment

See Sex, Sexual Orientation

Health Care

See also Business Leagues

Health plans, 6.39–.44

Medical exams, 5.100–.103, app. 5F
 Public charity status, 2.69, 2.70
 Overtime, 5.64
 Portability of health benefits, 6.42
 Privacy, 6.43
 Records, 5.100, app. 5F

**Health Insurance Portability and
 Accountability Act (HIPAA)**
 Requirements, 6.43

Health Savings Accounts
 Defined, 6.44

Homeowners' Associations
 Tax exemption, 2.124

Horticultural Organizations
See Agricultural and Horticultural
 Organizations

Hospitals
 Public charity status, 2.69

I

I.R.C. § 501(c) Organizations
See Tax Exemption

Immigration and Naturalization
 Employment requirements, 5.105

Income
See also Unrelated Business
 Ability to distribute, 6.6
 Undistributed, 2.80, 2.138

Incorporation
See also Articles of Incorporation
 Generally, 1.35–.83
 Checklist, app. 1B

Incorporators
 Defined, 1.50

Indemnification
 Generally, 4.24–.33
 Articles of incorporation, 1.53, 4.32,
 4.33
 Bylaws provisions, 1.69
 Directors and officers, 4.24–.33
 Employees, 4.82
 Sale of assets, 9.45
 Self-dealing, 3.96, 4.29
 Trustees, 1.102

Independent Contractors
 Employment law, 5.107, 5.122
 Insurance, 4.83

Information
 Available from federal government,
 2.61, 7.68
 Confidential, request for withholding
 of, 2.43, 2.109

Insurance
 Generally, 1.80, 4.68–.90
 Agent, selection of, 1.79
 Checklist, app. 4B
 Health-and-welfare-benefit plans,
 6.37–.47
 Insurance activities, tax-exemption
 requirements, 2.37
 Unemployment, 5.119–.133
 Worker's compensation, 4.85, 5.134–
 .142

Intent, Letter of
See Letter of Intent

Interest
 Unrelated business taxable income,
 2.92

Inurement, Private

See Private Inurement

Investments

Excise tax on net investment income,
2.68, 2.75

Investment committee, 3.60

Jeopardizing charitable purpose, 2.82

J

Joint Ventures

Aggregation rules, 6.49

Judicial Liquidation

See Dissolution

L

Labor Organizations

Dues, 2.8

Lobbying and political campaign
activities, 8.22, 8.42

Tax exemption, 2.149–.155

Supervisory status, app. 5H

Unionization, 5.143, app. 5I

Layoff and Recall

See Employment

Lease

See Sale, Lease, or Exchange of
Assets

Leave

Family and medical, 5.86–.97

Legislation

See Lobbying

Letter of Intent

Sale, lease, or exchange of assets,
9.44

Liability

See also Indemnification

Generally, 1.7, Ch. 4

Directors, generally, 4.11–.33, 4.37,
4.82

Employees and volunteers, 4.34–.38,
4.82

Employment law violations,
generally, 3.26, 3.63, 4.23

Excise tax on lobbying expenditures,
8.11

Excise tax on political expenditures,
8.32

Insurance, 4.70–.83

Members, 4.4–.10

Officers, 4.11–.33, 4.37, 4.58

Organizational form, effect of, 1.7

Tax under-withholding, 4.23, 5.107

Unemployment insurance, 4.23,
5.133

Unincorporated associations

—generally, 1.12, 4.45

—members, 4.48–.55

Volunteers, 4.34–.38, 4.57–.67

Wisconsin Fair Employment Act
violations, 5.12

Worker’s compensation, 4.23, 5.134–
.142

Liquidation

See Dissolution

Liquor

Liability for serving, 4.54

Liability insurance, 4.80

Tax exemption, 2.147

Literary Organizations

Qualification for tax exemption, 2.33

Loans

To officer or director, 4.22
 Qualified retirement plans, 6.22
 Tax-sheltered annuity plans, 6.31

Lobbying

Generally, Ch. 8
 I.R.C. § 501(c)(3) organizations,
 1.53, 2.24, 2.25, 8.2–.25
 I.R.C. § 501(h) election, 8.15–.19
 Agricultural and horticultural
 organizations, 8.22
 Articles of incorporation, 1.54, 2.24
 Business leagues, 2.127, 8.23
 Definitions, 8.9, 8.10, 8.13, 8.17, 8.54
 Employees' associations, local, 8.21
 Excise taxes, 8.11–.14, 8.18
 Grant recipients, 8.45–.52
 Labor organizations, 8.22
 Lobbying Disclosure Act, 8.46
 Private foundations, 8.12–.14
 Registration and reporting, 8.56–.58
 Social welfare organizations, 2.117,
 2.122, 8.8, 8.19, 8.21
 State restrictions, 8.53–.62
 Tax exemption, generally, 1.53, 2.24,
 2.25, 8.2–.25
 Taxable expenditures, 2.81
 Veterans' organizations, 8.24

Lobbying Disclosure Act

See Lobbying

Lodges

See Fraternal Organizations

Losses

Wage deductions for theft or loss,
 5.106

Loyalty, Duty of

See Duties

M**Mail**

See Postal Regulations

Manager

See also Executive Director

Defined, 8.11

Marital Status

Employment discrimination based on,
 5.28

Medical Care

See Health Care

Meetings of Directors

See also Directors

Generally, 1.108–.114, 3.77–.85

Board actions, 3.86–.90

Bylaws provisions, 1.67

Executive session, 3.81

Initial meeting, 1.71–.83

Minutes, 1.118, 3.85

Notice, 1.112, 3.79, 3.80

Written consent in lieu of, 1.72,
 1.125, 3.89, 9.16, 9.58

Meetings of Members

Generally, 1.66, 1.108–.114

Amendment of articles of
 incorporation, 1.125

Dissolution of nonstock corporation,
 9.59, apps. 9K, 9L

Merger, 9.15, apps. 9C, 9D

Minutes, 1.118

Notice, 1.111, 9.17, 9.50, 9.59

Sale, lease, or exchange of assets,
 9.50, apps. 9H, 9I

Unincorporated association, 1.34

Written consent in lieu of, 9.17, 9.50,
 9.59

Members and Membership

See also Meetings of Members
 Access to records, 1.69, 3.85
 Committees, 3.72
 Dissolution of nonstock corporation,
 9.59, 9.63, 9.64, 9.70
 Domestic fraternal societies, 2.161
 Dues, 1.81, 2.8, 2.127, 2.150
 Liability, 4.4–10
 Membership requirements, 1.82
 Nonstock corporation, generally,
 1.41, 1.51, 1.66
 Removal, 1.66
 Social clubs, 2.143, 2.145
 Unincorporated association, 1.27

Merger

Generally, 9.5–25
 Abandonment, 9.13
 Articles of, 9.18, app. 9E
 Definitions, 9.6
 Effective date, 9.19
 Plan of, 9.13–17, apps. 9A, 9D
 Real estate and, 9.25
 Reports, 9.25

Misconduct

See also Crime; Willful Misconduct
 Defined, 5.129

Misrepresentation

See Fund-Raising—Solicitation
 representations

Mission Statement

Generally, 3.20

N

Name

Nonstock corporation, 1.48
 Unincorporated association, 1.25
 Use of, in charitable solicitation, 7.39

Nominating Committee

Generally, 3.64

Nondiscrimination

See Discrimination

Nonprivate Foundations

See Public Charities

**Nonqualified Deferred-
 Compensation Plans**

Generally, 6.12, 6.33–36

Nonstock Corporations

See also Annual Report; Conversion;
 Dissolution; Merger; Sale, Lease,
 or Exchange of Assets
 Generally, 1.13–15
 Incorporation, 1.35–83, app. 1B
 Piercing the corporate veil, 4.4–10
 Political contributions, 8.72

Notice

See also Disclosure
 Claim period, 9.62
 Conversion, 9.30
 Fair-employment laws, 5.45
 Illness or injury, 5.140
 Leave policies, 5.91–92
 Meetings of directors, 1.112, 3.79,
 3.80, 9.49
 Meetings of members, 1.111, 9.17,
 9.50, 9.59
 Professional fund-raisers, 7.32

O

OSHA

See Occupational Safety and Health
 Act

Objectives

See Operational Goals

Occupational Safety and Health Act

Compliance, 5.142

Office

See also Staff

Generally, 1.49

Officers

See also Executive Director;

Indemnification; Liability

Generally, 1.40, 3.43–.50

Bylaws provisions, 1.68

Newly elected, statement of, 1.60

Selection, 1.68, 1.76, 3.44

Unincorporated association, 1.28,

1.34

Operating Foundations

Generally, 2.66, 2.75

Defined, 2.80

Operational Goals

Generally, 3.22

Operations

See also Business Activities

Generally, 1.107–.128

Articles of incorporation, 1.54

Board responsibilities, 3.23

Tax exemption, 1.54, app. 1C, 2.25

Organizational Form

Generally, Ch. 1

Overtime Regulations

Definition, 5.65

Special exemptions, 5.71

State regulations governing, 5.72,

5.77

White-collar exemptions, 5.68–.70

P

Penalty Excise Taxes

See Excise Tax

Pension Plans

See also Qualified Retirement Plans;

Simplified Employee Pensions

Generally, 6.17

Performing Arts Organizations

Public charity status, 2.70

Personal Injury

Liability insurance, 4.73, 4.75

Personnel

See Executive Director; Employment;

Staff

Personnel Committee

Generally, 3.63

Political Activities

Generally, Ch. 8

I.R.C. § 501(c)(3) organizations,

1.54, 2.24, 2.25, 8.27–.39

Agricultural and horticultural organizations, 8.42

Articles of incorporation, 1.54, 2.24

Business leagues, 8.42

Contributions, 8.61, 8.66, 8.69–.74

Excise tax, 8.31–.36

Grant recipients, 8.45–.52

Injunction, 8.39

Labor organizations, 8.42

Private foundations, 8.34–.36

Registration and reporting, 8.68–.71

Separate segregated fund, 8.42, 8.72

Social welfare organizations, 2.117,

8.30, 8.41

State restrictions, 8.63–.74
 Tax exemption, generally, 1.54, 2.24,
 2.25, 8.26–.44
 Taxable expenditures, 2.83

Polygraph Tests
 Generally, 5.99

Postal Regulations
 Fund-raising, 7.62–.65
 Mailing rates, 2.9, 7.65

Pregnancy
 Employment law, 5.33, 5.86–.97

President
 Generally, 3.47

Private Foundations
 Generally, 2.63–.83
 Excise tax on lobbying expenditures,
 8.12–.14
 Excise tax on political expenditures,
 8.34–.36
 Termination, 2.73, 2.78, 8.14, 8.36

Private Inurement
See also Self-Dealing
 Tax-exemption requirements, 2.25,
 2.79, 2.106, 6.6

Products Liability
 Insurance, 4.79

Professional Associations
See Business Leagues

Professional Fund-Raisers
See Fund-Raising

Professional Liability
 Insurance, 4.76

Profit
See also For-Profit Corporations
 Improper personal profit, 3.96, 4.17,
 4.29

Profit-Sharing Plans
See also Qualified Retirement Plans
 Generally, 6.18

Programs
 Program-related committees, 3.62

Property
 Insurance, 4.87

Property Tax
 Tax exemption, 2.15–.20

Property Tax Exemptions
 Educational organizations, 2.17
 Leased property, 2.18
 Low-income housing, 2.18
 Maintaining exemption, 2.20
 Procedure, 2.19
 Property used for arts education, 2.16
 Property used in unrelated business,
 2.18

Psychological Profile
 Tests, 5.99

Public Charities
 Generally, 2.65–.73

Purposes, Organizational
 I.R.C. § 501(c)(3) organizations,
 1.53, 2.22–.37
 Merger requirements, 9.11
 Other I.R.C. § 501(c) organizations,
 2.105–.107, 2.115, 2.127, 2.134,
 2.140, 2.150, 2.157
 Unincorporated association, 1.25

Q

Qualified Retirement Plans

Generally, 6.14–.23

R

Raffles

Generally, 7.58, 7.60, 7.64

Real Estate Boards

See Business Leagues

Records

Generally, 1.115–.121

Access to, by members, 1.69, 3.85

Access to, by public, 1.69, 2.43,
2.56–.60, 2.109, 7.69

Employment, hours, and wages, 5.46,
5.83, app. 5D

Health records, 5.100–.103, app. 5F

Personnel, 5.85

Registered Agent

See Agent

Registered Office

See Office

Religion

Employment discrimination on basis
of, 5.27

Religious Organizations

Charitable-solicitation law, 7.11

Public charity status, 2.69

Retirement plans, church, 6.21, 6.28

Tax exemption, 2.28, 2.41, 2.69

Wage and hour laws, 5.71

Rent

Unrelated business taxable income,
2.92, 2.95

Representations and Warranties

See also Fund-Raising—Solicitation
representations

Merger, 9.13

Sale, lease, or exchange of assets,
9.45

Retirement Plans

See Employee Benefits

Royalties

Unrelated business taxable income,
2.92

S

Safety Violations

Generally, 5.142

Sale, Lease, or Exchange of Assets

Generally, 9.38–.51

Asset purchase agreement, 9.45–.50,
apps. 9F, 9I

Letter of intent, 9.44

Sales

Fund-raising, 7.49–.56

Sales Tax

Tax exemption, 2.14

Sarbanes-Oxley Act

and Nonprofits, 3.59, 3.73

Scientific Organizations

Qualification for tax exemption, 2.32

Seal

Corporate, 1.69

Secretary

Generally, 3.49

Section 501(c) Organizations

See Tax Exemption

Selection of Organizational Form

Generally, 1.2–.18

Checklist, app. 1A

Self-Dealing

See also Private Inurement

Compensation of directors, 3.35

Liability and indemnification, 3.96,
4.17, 4.29

Penalty excise tax, 2.78

Sex

Discrimination or harassment, 5.30–
.35, app. 5C

Sexual Orientation

Discrimination or harassment, 5.36

Shareholders

Conversion to nonstock corporation,
9.30, 9.31–.33

Private shareholder, defined, 2.25

Shares

Transfer to nonstock corporation,
9.32, 9.33

Signature

Corporate, 4.43, app. 4A

SIMPLE Retirement Plans

Generally, 6.25

**Simplified Employee Pensions
(SEPs)**

Generally, 6.24

Social Clubs

Sale of exempt property, 9.43

Tax exemption, 2.139–.148

Unrelated business taxable income of,
2.148

Social Welfare Organizations

Lobbying, 2.117, 2.122, 8.8, 8.19,
8.21

Political activities, 2.117, 8.30, 8.41

Social activities, 2.118

Tax exemption, 2.114–.125

Solicitation

See Fund-Raising

Solicitors

See Professional Fund-Raisers

Sororities

See Social Clubs

Special Events

See Events

Sports Organizations

See Athletic Organizations; Social
Clubs

Staff

See also Employee Benefits;
Employment; Volunteers

Generally, 1.41, 3.75

Committees, support work for, 3.70

Liability, 4.34–.38, 4.82

Trust, 1.88

Statement of Purpose

See Purposes, Organizational

Stock

See Shares

Subsidiary

For-profit, 1.6, 9.71

Substantial Contributor

Defined, 2.70

T

Target Benefit Plans

Generally, 6.19

Tax

See also Excise Tax; Property Tax;
Sales Tax; Tax Exemption;
Termination Tax; Unrelated
Business

Business-expense deduction, 2.113,
2.127, 8.21

Charitable-contribution deduction,
2.8, 2.40, 2.62, 2.113, 7.67, 8.8,
8.30, 9.33

Employee benefits, generally, 6.7

E-Postcard, 2.53

Filing of tax forms, 2.52–.54, 2.111

Sale of assets, 9.43

Tickets, sale of, for charity, 4.20

Transfer of shares or assets to
nonstock corporation, 9.33, 9.34

Withholding, 2.53, 5.107

Tax Exemption

See also Unrelated Business

Generally, 1.5, Ch. 2

I.R.C. § 501(c)

—(2), 2.133–.138

—(3), 1.54, 2.2–.97, 8.3–.19, 8.27–
.39, 9.61

—(4), 2.114–.125, 8.8, 8.19, 8.21,
8.30, 8.41

—(5), 2.149–.155, 8.22, 8.42

—(6), 2.126–.132, 8.23, 8.42

—(7), 2.139–.148

—(8), 2.143, 2.156–.161

—(10), 2.156–.161

—(25), 2.133–.138

Application, 2.37–.42, 2.108–.109

Articles of incorporation, 1.54,
app. 1C, 2.24

Bylaws amendment, 1.126

Denial or failure to rule, 2.44, 2.110

Disclosure requirement, 1.69, 2.61,
7.69

Intermediate sanctions, 2.45–.49

Loss of, for lobbying, 8.7–.10

Loss of, for political campaign
activities, 8.30

Maintaining, 2.50–.62, 2.111

Private inurement, 2.25, 2.79, 2.106,
6.6

Property tax, 2.15–.20

Sales tax, 2.14

Trusts, 1.99, 1.104

Unincorporated associations, 1.12

Wisconsin taxes, 2.11–.20, 2.102

Tax-Sheltered Annuities

See Annuities

Taxable Expenditures

Penalty excise tax, 2.83

Tenant

Liability coverage, 4.78

Termination

See Dissolution

Termination Tax

Private foundations, 2.73, 2.78, 8.14,
8.36

Testing for Public Safety

Tax exemption, 2.31

Theft

See Crime

Time

Conversion, effective date, 9.37

Directors' term of office, 1.67, 3.4, 3.16
 Dissolution
 —claim period, 9.62
 —effective date, 9.63
 Meetings of directors, 3.78
 Merger, effective date, 9.19
 Tax exemption, application for recognition of, 2.42

Title

Merger, 9.21

Title-Holding Corporations

Tax exemption, 2.133–.138

Title VII (Civil Rights Act of 1964)

Generally, 5.14
 Notices, 5.45
 Record keeping, 5.46
 Remedies, 5.44
 Specific types of discrimination, 5.21–.41

Trade Associations

See Business Leagues

Trade Shows and Conventions

Tax exemption, 2.125, 2.131

Trade Unions

See Labor Organizations

Trademark

See Name

Treasurer

Generally, 3.50

Trustees

Generally, 1.87, 1.94, 1.96, 1.100–.102
 Meeting, 1.103

Trusts

Generally, 1.16–.18, 1.84–.106
 Amendment of documents, 1.103, 1.127
 Charitable trust, 9.56
 Community trust, 2.70
 Purposes, 1.95
 Rabbi trust, 6.34

U

Undistributed Income

See Income

Unemployment Insurance

Generally, 5.119–.133
 Disqualifying events, 5.127–.132
 Liability, personal, 4.23, 5.133

Uniform Unincorporated Nonprofit Association Act (UUNAA)

See Unincorporated Associations

Unincorporated Associations

Generally, 1.10–.12, 4.45, 4.46
 Amendment of documents, 1.31, 1.127
 Creation, 1.35–.83
 Personal liability of members, 4.48–.56
 Suits against, 4.47
 Uniform Unincorporated Nonprofit Association Act, 1.11, 1.12, 4.44–.52, 4.54, 4.55

Unionization

Generally, 5.143, app. 5I

Unions

See Labor Organizations

Unrelated Business

Generally, 2.84–.96, 2.112
 Calculation of unrelated business taxable income, 2.94
 Deductions, 2.92, 2.95, 6.7
 Excess business holdings, 2.79
 Filing of tax forms, 2.53, 2.54, 2.111
 Liquidation of for-profit subsidiary, 9.71
 Sale of assets, 9.43
 Selecting organizational form, 1.6
 Title-holding corporations, 2.137
 Trade shows or conventions, 2.125, 2.132
 Wisconsin tax, 2.13

V

Veterans

Reemployment rights, 5.98

Veterans' Organizations

Charitable-solicitation law, 7.11
 Lobbying, 8.24

Voluntary Employees' Beneficiary Association

Generally, 2.162
 Sale of exempt property, 9.43

Volunteer Protection Act

See Volunteers

Volunteers

Board responsibilities regarding, 3.26
 Committee participation, 3.42
 Liability, 4.34–.38, 4.57–.67
 Nonstock corporation, generally, 1.41
 Trust, 1.88
 Volunteer Protection Act, 4.60–.67

Voting

Generally, 1.114

Directors, 1.67
 E-voting, 3.91
 Members, 1.66

W

Wages

See also Compensation; Employee Benefits; Withholding (Tax)
 Deductions for theft or loss, 5.106
 Wage and hour laws, 5.58–.83

Warranties

See Representations and Warranties

Willful Misconduct

Liability and indemnification, 4.19, 4.29, 4.37

Wisconsin Fair Employment Act (WFEA)

Generally, 5.6–.12
 Definitions, 5.7, 5.8
 Drug addiction as disability, 5.104
 Enforcement, 5.42–.44
 Genetic testing, prohibition, 5.11
 Notices, 5.45
 Record keeping, 5.46
 Remedies, 5.44
 Retaliation, prohibition against, 5.10
 Specific types of discrimination, 5.9, 5.21–.41

Withholding (Tax)

Requirements, 2.53, 5.107

Worker's Compensation

Generally, Ch. 5, 5.134–.142
 Coverage, 5.136–.138
 Insurance, 4.85, 5.135
 Liability, personal, 4.23, 5.83
 Special situations, 5.139–.142

Written Consent
See Consents

Wrongful Discharge
Generally, 5.56

