

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, 7.52–.54

Affirmative Action Programs

Generally, 5.30, 5.49–.53

Age

Age Discrimination in Employment
Act, 5.16
Employment discrimination, 5.30

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, 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, 7.59, 7.60, 7.65

Board of Directors

See Directors; Meetings of Directors

Boards of Trade

See Business Leagues

Bonding

Employment discrimination, 5.40

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, 6.48

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, 5.148

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, 5.88,
 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, 5.59, 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, 7.68, 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, 5.39–.41

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,
5.110

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, 5.40

Attempts to influence legislation. *See*
Lobbying

Business closing, 5.77

Candidate for public office, 8.29

Caregiver, 5.40

Charitable, 2.29

Charitable organization, 7.6

Charitable solicitation, 7.7–.9

Conformed copy, 1.58, 2.109

Corporation, 1.14

Coupon, 7.56

Cy pres, 9.56

Disabled individual, 5.24

Disqualified person, 2.47, 2.77

Domestic partners, 5.92

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, 5.40

Employee, 5.8, 5.128, 5.143

Employer, 5.7, 5.127, 5.142

Fund-raising counsel, 7.12–.14

Genetic information, 5.107, app. 5F

Hours worked, 5.66

Impairment, 5.24

In-kind contribution, 8.66

Incorporator, 1.50

Independent contractor, 5.128

Individual with a disability, 5.24

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, 5.29
 Mass layoff, 5.77
 Merger, 9.6
 Misconduct, 5.134
 Nonprofit association, 4.46
 Nonprofit corporation, 6.6
 Operating foundation, 2.80
 Overtime, 5.67
 Piercing the corporate veil, 4.5
 Political advocacy, 8.48
 Political expenditures, 8.32
 Political matters, 5.43
 Principal, 8.54
 Private shareholder or individual, 2.25
 Professional fund-raiser, 7.12–.14
 Qualifying distributions, 2.80
 Reasonable accommodation, 5.17
 Regular wage rate, 5.68
 Religious matters, 5.43
 Scientific, 2.32
 Self-dealing, 2.79
 Serious health condition, 5.93
 Sex discrimination, 5.32
 Sexual harassment, 5.35, app. 5C
 Sexual orientation, 5.37
 Solicitation, 7.8
 Substantial contributor, 2.70
 Substantially related, 2.90
 Supervisor, 5.36, app. 5G
 Trusts, 1.17
 Unincorporated association, 1.11, 4.45, 4.46
 Unrelated business taxable income, 2.87
 Unrelated trade or business, 2.87
 Wages, 5.78

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, 5.17, 5.104, 5.112
 Discrimination on basis of, 5.23–.27, 5.108
 Drug addiction as, 5.108

Discharge of Employees

See Employment

Disclosure

See also Notice
 Annual information returns and exemption application, 1.69, 2.56–.60, 7.70
 Charitable solicitation, 7.38, 7.46, 7.68
 Conflict of interest, 3.101
 Nondeductibility or deductible portion of contributions, 2.62, 2.113, 7.68
 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, 5.30,
5.49–.53
Age, 5.30
Arrest and conviction record, 5.39–
.41
Disability, 5.23–.27, 5.108
Employee benefits, 6.21, 6.28, 6.31,
6.34, 6.38, 6.40, 6.48
Fair-employment laws, 5.2–.46, apps.
5A
Gender identity, 5.38
Marital status, 5.29
Nonattendance or nonparticipation in
meetings or communications, 5.43
Religion, 5.28
Retaliation, prohibition against, 5.10
Sex, 5.31–.36, app. 5C. *See also*
Pregnancy
Sexual orientation, 5.37
Tax exemption, 2.143
Use or nonuse of lawful product, 5.42

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, 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, 5.108
Testing for, 5.108
Use of as bar to worker's
compensation benefits, 5.147

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, 5.74

Email

Use by board members, 3.81, 3.89

Employee Benefits

Generally, ch. 6
 Adoption assistance plans, 6.47
 Aggregation rules, 6.50
 Cafeteria plans, 6.48
 Capital-compensation plans, 6.9
 Dependent-care-assistance plans, 6.46
 Fringe benefits, 6.49
 Health plans, 6.39–.42
 Individual coverage health
 reimbursement arrangements, 6.45
 Nondiscrimination rules, 6.21, 6.28,
 6.31, 6.34, 6.49
 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

Retirement plans

—SECURE 2.0 Act of 2022, 6.4,
 6.22, 6.29, 6.35
 —Setting Every Community Up for
 Retirement Enhancement Act of
 2019 (SECURE Act), 6.4
 —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, 5.30,
 5.49–.53
 Americans with Disabilities Act,
 5.17, 5.20, 5.25, 5.46, 5.104,
 5.112
 Applications, 5.112
 Board responsibilities, 3.26
 Computer-assisted tools for hiring
 and other employer functions,
 5.17

Concealed weapons, restrictions on employees carrying, 5.114
 Definitions, 5.7, 5.8, 5.66, 5.67, 5.68, 5.93, 5.127, 5.128, 5.142, 5.143
 Discharge of employees, 5.54–.59, 5.119, 5.132–.135, 5.146, apps. 5A, 5B
 Discrimination, 5.2–.46, apps. 5A
 Employee evaluations, 5.121
 Employee handbook, 5.59, 5.79, 5.119, app. 5E
 Employment-at-will rule, 5.54–.59
 Grooming and dress, 5.113
 Layoff and recall, 5.77, 5.120
 Leave, family and medical, 5.89–.100
 Liability regarding, generally, 3.26, 3.63, 4.23
 Nursing mothers, break times for, 5.115
 Of minors, 5.119
 Personnel administration, 5.87–.122
 Records, 5.48, 5.86, 5.88, app. 5D
 Refusal to rehire, 5.146
 Social media policies, 5.116
 Supervisory status, app. 5G
 Transfer and promotion, 5.122

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, 5.61–5.75
 Coverage, 5.62–.64

Definitions, 5.65–.68
Exemptions, 5.69–.74

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

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

Index-10

Documents, generally, 1.60, 1.83
Expedited service, 1.58
IRS Form 990, 2.53, 2.76, 2.111, 9.64
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

Fraternities

See Social Clubs

Fringe Benefits

Generally, 6.49

Fund-Raising

See also Contributions

Generally, ch. 7

Bingo and raffles, 7.58–.61, 7.65

Board responsibilities, 3.28

Charitable-solicitation laws, 7.2–.49

Coupon-book sales, 7.56

Definitions

—charitable organization, 7.6

—charitable solicitation, 7.7–.9

—fund-raising counsel, 7.12–.14

—professional fund-raiser, 7.12–.14

Direct marketing, 7.55

Freedom-of-speech issues, 7.42–.49

Fund-development committee, 3.61

Home solicitation. *See* Direct marketing, this heading

IRS regulations, 2.63, 7.67–.70

Postal regulations, 7.63–.66

Professional fund-raisers, 7.12–.14, 7.29–.40, 7.54, 7.73–.75

Prohibited acts, 7.28. *See also*

Solicitation representations, this heading

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

Sales, 7.50–.57

Solicitation representations, 7.28, 7.37–.40, 7.52–.54

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

Harassment

See Sex, Sexual Orientation

Health Care

See also Business Leagues

Health plans, 6.39–.44

Medical exams, 5.103–.106, app. 5F

Public charity status, 2.69, 2.70

Overtime, 5.66

Portability of health benefits, 6.42

Privacy, 6.43

Records, 5.104, 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, 5.109

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, 5.5, 5.111, 5.127
Insurance, 4.83

Information
Available from federal government, 2.61, 7.69
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, 5.124–.138
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, 6.50

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. 5G

Unionization, 5.148, app. 5H

Layoff and Recall

See Employment

Lease

See Sale, Lease, or Exchange of Assets

Leave

Family and medical, 5.89–.100

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, 5.111

Unemployment insurance, 4.23, 5.138

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, 5.139–.147

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,
 5.110

Loyalty, Duty of

See Duties

M

Mail

See Postal Regulations

Manager

See also Executive Director

Defined, 8.11

Marital Status

Employment discrimination based on,
 5.29

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, 5.134

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

National Labor Relations Act

Section 7, 5.15

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, 5.47

Illness or injury, 5.145

Leave policies, 5.94–.95

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, 5.147

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, 5.67
 Special exemptions, 5.74
 State regulations governing, 5.75, 5.80
 White-collar exemptions, 5.70–.73

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, 5.102

Postal Regulations

Fund-raising, 7.63–.66
 Mailing rates, 2.9, 7.66

Pregnancy

Employment law, 5.24, 5.34, 5.89–.100

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, 5.102

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, 7.59, 7.61, 7.65

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, 7.70
Employment, hours, and wages, 5.48, 5.86, app. 5D

Health records, 5.104–.106, app. 5F
 Personnel, 5.88

Registered Agent
See Agent

Registered Office
See Office

Religion
 Employment discrimination on basis
 of, 5.28

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, 5.74

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, 5.147

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, 7.50–.57

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, 5.31–
 .36, 5.38, app. 5C

Sexual Orientation
 Discrimination or harassment, 5.37

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, 7.68, 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, 5.111

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,
7.70

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, 5.47

Record keeping, 5.48

Remedies, 5.46

Specific types of discrimination,
5.22–.43

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, 5.124–.138

Disqualifying events, 5.132–.137

Liability, personal, 4.23, 5.138

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, 5.148, app. 5H

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, 5.101

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, 5.110
 Wage and hour laws, 5.60–.86

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, 5.108
 Enforcement, 5.44–.46
 Genetic testing, prohibition, 5.11
 Notices, 5.47
 Record keeping, 5.48
 Remedies, 5.46
 Retaliation, prohibition against, 5.10
 Specific types of discrimination, 5.9,
 5.22–.43

Withholding (Tax)

Requirements, 2.53, 5.111

Worker's Compensation

Generally, 5.139–.147
 Coverage, 5.141–.143
 Insurance, 4.85, 5.140
 Liability, personal, 4.23, 5.86
 Special situations, 5.144–.147

Written Consent

See Consents

Wrongful Discharge

Generally, 5.58