

# How to Form an Official Friends Group in Wisconsin

	STEPS TO TAKE	INSTITUTION TO CONTACT	FORM TO COMPLETE	RESULT(S)
<p><b>STEP 1</b></p> <p>Completed <input type="checkbox"/> Date: / /</p> <p>By: _____ (print name)</p> <p>Location of paperwork:</p>	<p><b>Federal Employer Identification Number (EIN)</b></p>	<p><b>IRS</b> (Internal Revenue Service) Federal agency</p> <ul style="list-style-type: none"> <li>•Exempt organization toll-free help line: 1-877-829-5500</li> <li>•General web address: <a href="http://www.irs.gov">www.irs.gov</a></li> <li>•Exempt organizations info address: <a href="http://www.irs.gov/businfo/eo/index.html">http://www.irs.gov/businfo/eo/index.html</a></li> </ul>	<ul style="list-style-type: none"> <li>▪ IRS Form SS-4 Available at: <a href="http://www.irs.gov/pub/irs-pdf/fss4.pdf">www.irs.gov/pub/irs-pdf/fss4.pdf</a> or by calling 1-800-829-3676. Fax completed request to 1-215-516-3990.</li> </ul>	<p>Your organization will be given a number. This number functions like a social security number for your organization and is used to track all filings.</p>
<p><b>STEP 2</b></p> <p>Completed <input type="checkbox"/></p> <p>Date: / /</p> <p>By: _____ (print name)</p> <p>Location of paperwork:</p>	<p><b>Articles of Incorporation</b> (\$35 filing fee)</p>	<p><b>DFI</b> (Department of Financial Institutions) State agency</p> <ul style="list-style-type: none"> <li>•Wisconsin Department of Financial Institutions Corporations Section, 3rd Floor 345 W Washington Avenue PO Box 7846 Madison, WI 53707-7846 (608) 261-7577 Fax: (608) 267-6813</li> <li>•General web address: <a href="http://www.wdfi.org">www.wdfi.org</a></li> <li>•Corporations info address: <a href="http://www.wdfi.org/corporations/">http://www.wdfi.org/corporations/</a></li> </ul>	<ul style="list-style-type: none"> <li>▪ DFI Form 102 Available at: <a href="http://www.wdfi.org/resource/s/indexed/site/corporations/form102_f.pdf">www.wdfi.org/resource/s/indexed/site/corporations/form102_f.pdf</a></li> </ul> <p>Be sure to include name, location, purpose (charitable), officers (at least 3), inurement clause (no money made can benefit an individual) and dissolution clause (assets will go to org with similar purpose).</p>	<p>Formalizes purpose and mission of your organization, as well as the membership and board structure.</p>
<p><b>STEP 3</b></p> <p>Completed <input type="checkbox"/></p> <p>Date: / /</p> <p>By: _____ (print name)</p> <p>Location of paperwork:</p>	<p><b>Bylaws</b></p>		<ul style="list-style-type: none"> <li>▪ Generic Friends Bylaws (modify to fit your organization)</li> </ul>	<p>Your organization incorporates (becomes a corporation) and is officially recognized by the state.</p>
<p><b>STEP 4</b></p> <p>Completed <input type="checkbox"/></p> <p>Date: / /</p> <p>By: _____ (print name)</p> <p>Location of paperwork:</p>	<p><b>Agreement with local unit of government</b></p>	<p>local unit of government</p>	<ul style="list-style-type: none"> <li>▪ Generic Friends Agreement (modify to fit your organization)</li> </ul>	<p>Your organization becomes an officially recognized Friends Group of the Village of Elm Grove. Rights and responsibilities of both parties are spelled out.</p>

This sheet is not an official document.

<p><b>STEP 5</b> Completed <input type="checkbox"/> Date: / / By: _____ (print name) Location of paperwork:</p>	<p><b>Federal Tax Exemption</b> (\$150 or \$500 fee)</p>	<p><b>IRS</b> (Internal Revenue Service) Federal agency  <ul style="list-style-type: none"> <li>•Exempt organization toll-free help line: 1-877-829-5500</li> <li>•General web address: <a href="http://www.irs.gov">www.irs.gov</a></li> <li>•Exempt organizations info address: <a href="http://www.irs.gov/bus_info/eo/index.html">http://www.irs.gov/bus_info/eo/index.html</a></li> </ul> </p>	<ul style="list-style-type: none"> <li>▪ IRS Instruction Publication 557</li> <li>▪ IRS Form 1023</li> <li>▪ IRS Form 8717</li> <li>▪ IRS Form 872-C</li> </ul>	<p><b>File as a charitable public foundation.</b> Recognized by the IRS as exempt from paying income tax on most revenues related to your charitable functions. Donations to your organization are now tax deductible.</p>
<p><b>STEP 6</b> Completed <input type="checkbox"/> Date: / / By: _____ (print name) Location of paperwork:</p>	<p><b>Wisconsin Tax Exemption</b></p>	<p><b>DOR</b> (Department of Revenue) State agency  <ul style="list-style-type: none"> <li>•Wisconsin Department of Revenue Division of Income, Sales and Excise Tax PO Box 8933 Madison, WI 53708-8933 (608) 266-2776 (Madison) or (414) 227-4444 (Milwaukee) FAX: (608) 267-1030</li> <li>•General web address: <a href="http://www.dor.state.wi.us/">http://www.dor.state.wi.us/</a></li> <li>•Web address for form: <a href="http://www.dor.state.wi.us/forms/2000/00s-103.pdf">http://www.dor.state.wi.us/forms/2000/00s-103.pdf</a></li> <li>•Email address: <a href="mailto:sales10@dor.state.wi.us">sales10@dor.state.wi.us</a></li> </ul> </p>	<ul style="list-style-type: none"> <li>▪ DOR Form CES</li> </ul>	<p>Allows your organization to make purchase of goods and services tax exempt. Also allows tax exemption for some organizational sales and events.</p>
<p><b>STEP 7</b> (if necessary!) Completed <input type="checkbox"/> Date: / / By: _____ (print name) Location of paperwork:</p>	<p><b>State Registration</b> (\$15 fee)</p>	<p><b>DRL</b> (Department of Regulation and Licensing) State agency  <ul style="list-style-type: none"> <li>•Department of Regulation and Licensing Bureau of Direct Licensing &amp; Real Estate - Charitable Organizations 1400 E. Washington Avenue PO Box 8935 Madison, WI 53708-8935 608/266-5511, ext. 441</li> <li>•General web address: <a href="http://badger.state.wi.us/agencies/drl/">http://badger.state.wi.us/agencies/drl/</a></li> <li>•Web address for charitable org registration: <a href="http://badger.state.wi.us/agencies/drl/Regulation/applicant_information/dod123.html">http://badger.state.wi.us/agencies/drl/Regulation/applicant_information/dod123.html</a></li> </ul> </p>	<ul style="list-style-type: none"> <li>▪ DRL Form 297</li> </ul>	<p>Your organization is officially registered as a charity to solicit funds, do business or to own property in Wisconsin. <b>Contact DRL to find out if registration is necessary.</b></p>

- If possible, find a lawyer or accountant with non-profit experience to help with (or complete) this paperwork