



BOARD/GOVERNANCE POLICY

Title: Federal Filing Requirements	Number: (insert policy #-optional)
Cross Reference: (include other policies that may relate)	
Approved by: Illinois State Council Board of Directors	Origination Date: 10/2010
Revised by: Illinois State Council Board of Directors	Approval Date: 5/4/2019
	Revision Date: 6/12/2016

POLICY:

- 1.1 To comply with federal filing requirements to retain Illinois ENA's 501(c)(3) status.
- 1.2 To comply with federal tax filing requirements, including reporting unrelated business income as applicable.

STANDARDS/CRITERIA:

- 2.1 Illinois ENA is included in ENA's 501(c)(3) Group Exemption Number 3393.
- 2.2 ENA national office completes annual filing for the group exemption, which includes name, address, and federal employer identification number (FEIN) of Illinois ENA, confirming to the Internal Revenue Service (IRS) that Illinois ENA is continuing to work towards the advancement of emergency nursing through education and public awareness.
- 2.3 Illinois ENA has annual gross receipts in excess of \$25,000, and therefore is required to file annual information return, Form 990, Return of Organization Exempt from income Tax or Form 990-EZ, Short Form Return of Organization Exempt from Income Tax.

PROCEDURE:

Form 990 or 990-EZ

- 3.1 The Illinois ENA Certified Public Accountant (CPA) completes the appropriate form (990 or 990-EZ), in conjunction with the treasurer.
- 3.2 The treasurer presents the finalized document to the board of directors for review.
- 3.3 Upon approval by the board of directors, the treasurer and president sign the completed form and the treasurer submits to the IRS.
- 3.4 Filing is due by May 15.
- 3.5 A copy of the filing is submitted by the treasurer to ENA national office by email at componentrelations@ena.org by May 31 end of business.

Form 990-T

- 3.1 The Illinois ENA Certified Public Accountant (CPA) completes the appropriate form (990 or 990-EZ), in conjunction with the treasurer.