

# Florida Nonprofit Organization Capacity Building 101

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Presented by Metris Batts Coley

For the City of North Miami

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# Objective of the Presentation

Charitable nonprofits are required to comply with a wide array of federal and state laws and regulations. During this presentation you will get a better understanding of the common nonprofit legal compliance

This workshop will offer you fresh insights on how to improve the efficiency of your organization when it comes to the finances and core values of your mission.

# NONPROFIT TAXES

## File IRS Form 990

<b>Agency:</b>	Internal Revenue Service (IRS)
<b>Form:</b>	<a href="#">IRS Form 990-N, 990-EZ, 990-PF or 990</a>
<b>Instructions:</b>	See <a href="#">Form 990 Thresholds</a> to determine which form to file. Then see <a href="#">Current Form 990 Series</a> for instructions.
<b>Due:</b>	By the 15th day of the 5th month following the end of the taxable year. For most organizations, the tax year ends December 31 so the Form 990 is due May 15.

# File Florida Sales Tax Exemption Renewals

**Agency:** Florida Department of Revenue

**Due:** Every 5 years from date of issue.

**Notes:** There is no renewal application; simply respond to the written requests for renewal with any required documentation.

[DR-5 R. 01-17 TC.pdf \(floridarevenue.com\)](#)

# File Florida Annual Report

**Agency:** Florida Department of State - Division of Corporations

**Form:** Must be filed online.

**Filing Method:** [Online](#)

**Agency Fee:** \$61.25

**Due:** Annually by May 1.

**Law:** Florida Statutes Title 36 § 607.1622

**Penalties:** Failure to file an annual report by the 3rd Friday of September will result in the administrative dissolution or revocation of the business entity on Florida records at the close of business on the 4th Friday of September.

[Index \(sunbiz.org\)](#)

# The Right to Solicit in Florida

The [Solicitation of Contributions Act](#) requires anyone who solicits donations from people in the state of Florida to register with the Florida Department of Agriculture and Consumer Services (FDACS) and renew annually. This applies to charitable organizations, sponsors, professional solicitors and professional fundraising consultants. FDACS collects registration fees and has authority to impose penalties for noncompliance.

# Florida Charitable Organizations/Sponsors Registration Renew the Charitable Solicitation Registration



[Check-A-Charity \(fdacs.gov\)](http://fdacs.gov)

**Agency:** Florida Department of Agriculture and Consumer Services - Division of Consumer Services

**Law:** [Florida Statutes § 496.405](#) *et seq.*

# One-Time Exemption Registration

**Exemption Eligible  
Organizations:**

- Religious organizations
- Educational organizations
- Government entities
- Blood establishments as defined in [FL Stat § 381.06014](#)
- Membership organizations
- Political groups
- Appeals for individuals

**Notes:**

Organizations must email the state to receive an exemption, but no registration is required.



# Registration to Obtain Exemption

**Exemption Eligible Organizations:**

Charities with less than \$25,000 in total revenue during the preceding fiscal year and no professional solicitors

**Form:**

[Small Charitable Organizations Application](#)

**Agency Fee:**

\$0

# READ THE BOLD PRINT

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Every charitable organization or sponsor which is required to register under s. 496.405, F.S., or is exempt under s. 496.406(1)(d) shall conspicuously display the following statement on every solicitation, confirmation, receipt, or reminder of a contribution: **“A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE.”** The statement must include a toll-free number and website for the division that can be used to obtain the registration information.

## Initial Registration

<b>Form:</b>	<a href="#">Charitable Organizations / Sponsors Registration Application</a>
<b>Filing Method:</b>	Mail or <a href="#">online</a>
<b>Agency Fee:</b>	\$10-400, depending on contributions received during the prior fiscal year (\$0 if exempt)
<b>Turnaround:</b>	2-3 weeks

# Registration Renewal

<b>Form:</b>	The state will mail you your renewal form.
<b>Filing Method:</b>	Mail or <u>online</u> .
<b>Agency Fee:</b>	\$10-400, depending on contributions received during the prior fiscal year
<b>Due:</b>	Your license must be renewed annually between your initial registration date and 60 days prior.
<b>Due Date Extension:</b>	Due dates can be extended for 180 days beyond the original due date by submitting a request for extension through the <u>online portal</u> .
<b>Penalties:</b>	There is a late fee of \$25 for each month that passes after the due date.
<b>Notes:</b>	•Carefully ensure you include all required attachments, including your annual financial report.
<b>Required Attachments:</b>	<ul style="list-style-type: none"><li>•IRS form 990</li><li>•Audited financials (if applicable)</li><li>•List of officers and directors</li><li>•Professional fundraising contracts</li><li>•IRS determination letter</li></ul>

# Hiring professional fundraising consultants

Charities must submit all contracts they have with professional solicitors, professional fundraising consultants, and commercial co-venturers during initial charitable registration and during renewal for their charitable registration.

# WHAT FUNDERS WANT

Organization Name \_\_\_\_\_

Address \_\_\_\_\_

Contact Person/Title \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_

Agency EIN # \_\_\_\_\_ Agency Website \_\_\_\_\_

**Organization's Mission Statement, History, Goals and Recent Accomplishments**  
*(including geographic area served and number of volunteers engaged in organization)*

Project Name \_\_\_\_\_

Project Summary

Description of Need

Project Timetable

Goal/Outcomes/Activities/Results

Evaluation Method

Organizational Capacity

Sustainability Plan

# WHAT FUNDERS WANT

- PROJECT BUDGET WORKSHEET

- Revenue

- Foundations \$ \_\_\_\_\_

- Government \_\_\_\_\_

- Corporations \_\_\_\_\_

- Membership \_\_\_\_\_

- Donations \_\_\_\_\_

- Special Events \_\_\_\_\_

- Fees for Service \_\_\_\_\_

- Endowment \_\_\_\_\_

- Other \_\_\_\_\_

- TOTAL REVENUE \$ \_\_\_\_\_

- Expenses

- Salaries \$ \_\_\_\_\_

- Benefits \_\_\_\_\_

- Equipment \_\_\_\_\_

- Occupancy \_\_\_\_\_

- Supplies \_\_\_\_\_

- Printing \_\_\_\_\_

- Travel \_\_\_\_\_

- Marketing \_\_\_\_\_

- Other \_\_\_\_\_

- TOTAL EXPENSES \$ \_\_\_\_\_

Revenue and Expenses MUST Equal!

# WHAT FUNDERS MAY WANT

- List of Attachments Most Often Requested by Funders
- 501c3 letter
- List of Board Members with their affiliations
- Qualifications of key staff and volunteers (RESUMES)
- Organizational Budget for current year
- Copy of most recent Audit and 990
- List of current funders with amount of support
- List of other funders approached for project support
- Letters of Partnership



# WHATS YOUR IMPACT

Communicating your nonprofit's impact on its cause is crucial to winning over supporters. Although informative, your financials page isn't the most compelling way to show what your organization has achieved. Nonprofit impact pages are another way to report on your accomplishments that make your mission come to life and inspire past, current and potential donors.

# Your organization Impact

## Feature Measurable Results

Highlight statistics and facts about your work as visually as possible

don't forget to explain what your numbers mean! You could focus on how they've changed over time and what you expect going forward to give the data more context.

Example: [Global Results | Ecology Project International](#)

the combination of numbers, graphics and photos on the Impact page of Ecology Project International's website. They also managed to weave in some fun nature facts that help explain the importance of their mission.

Example : [Impact | Aim High](#)

# Testimonials

A testimonial is a brief quote from a member of your nonprofit's network—donor, volunteer, client, staffer, member, or community stakeholder—that clearly and briefly expresses how your organization's work has benefited her life or that of her family or community.

LET YOUR SERVICES SPEAK FOR YOU

Example:[\(1\) New Message! \(networkforgood.com\)](#)



# REFERENCE MATERIAL USED

[Schedules for Form 990 | Internal Revenue Service \(irs.gov\)](#)

[www.harborcompliance.com](#)

[https://www.fdacs.gov/Business-Services/Solicitation-of-Contributions](#)

[Florida Non-Profit Corporation - Division of Corporations - Florida Department of State \(myflorida.com\)](#)

[www.networkforgood.com](#)

[www.wiredimpact.com](#)

Florida Nonprofit Alliance

Thank you

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