

## **Duty of Obedience**

State and Federal Statutes - Directors must ensure that their status with the state and federal agencies is protected by being familiar with state and federal statutes and laws related to nonprofit corporations, charitable solicitations, sales and use taxes, FICA and income tax withholding, unemployment and workers' compensation obligations and the requirements of the Internal Revenue Service.

Filing Requirements - Directors must ensure that the organization complies with deadlines for taxation, filings with the Attorney General, registering with the Secretary of State's Office, as well as periodic payroll tax filings.

Governing Documents - Directors must be familiar with the governing documents of the organization, ensuring that proper notice is given for meetings and that the organization's mission is being accomplished.