

Annual Filings

To stay in good standing, WMI files two things every year: an annual return with the IRS and an annual report with the State of Wisconsin. This page says what each one is and who handles it. Dates for the whole year are on the **Compliance Calendar**.

IRS annual return (Form 990 series)

- **What:** WMI's IRS determination letter requires an annual information return: Form 990, 990-EZ, or the electronic Form 990-N (e-Postcard), depending on the size of the organization that year.
- **Why it matters:** an organization that does not file for three consecutive years automatically loses its 501(c)(3) status.
- **Who:** the Treasurer, working with WMI's outside accountant, who prepares and files the return. The Secretary helps.
- **When:** WMI's fiscal year is the calendar year. The Treasurer starts gathering year-end records for the accountant around February.

To be confirmed: which form WMI files for each year (990-N or a longer 990) and the exact filing deadline the board tracks.

Wisconsin DFI annual report

- **What:** an annual report filed with the Wisconsin Department of Financial Institutions (DFI) to keep the corporation active. Per the Treasurer's guide, the answers are the same selections every year. There is a small state fee.
- **Who:** the Treasurer or Executive Director files it; the Secretary helps confirm it is done.
- **When:** the Treasurer's guide describes a filing window of October 1 to December 31.

To be confirmed: the exact DFI annual report due date. The Treasurer's guide gives both "between October 1 and December 31" and "by October 1" in different places.

Keeping records

Copies of each year's filings are kept in the Taxes folder of the WMI Drive, organized by year. See **Where Records Live** in the Board Handbook (board members only).

Related pages

- **IRS 501(c)(3) Determination Letter and EIN**
- **Compliance Calendar**

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