

Association Essential Documents

The core documents to maintain a nonprofit organization. Listed by: 1) IRS public documents; 2) branding-unique positioning statements; 3) governing documents; and 4) operating manuals. Be sure to rely on legal and accounting professionals for help.

	Document	Maintenance
IRS Documents Public Record	IRS Form 1023 or 1024	The application to determine qualification for exemption from federal income tax. For instance, 501(c)(6) designation. If it is lost, check with the person who originally filed the request with the IRS. A public document.
	IRS Form 990	Filed annually and maintained as a public document. Retain a copy at the headquarters office to respond to public requests.
	Letter of Determination	Issued by the IRS to indicate tax exempt status. A public document. The IRS helpline is 877/829-5500.
Unique Position or Brand Platform	Mission Statement	The purpose of the organization in a short statement with PR and positioning value. If vague or lost, review the most recent IRS Form 990 to determine what was submitted; also the IRS application for exemption (Form 1023 or 1024). Review preamble of the bylaws and articles. Amendments to the mission should occur at the strategic planning retreat.
	Values Statement	The guiding principles of the leadership and staff (not to be confused with a membership code of ethics.) Developed at the strategic planning retreat.
	Vision Statement	The long-term, inspirational, desired outcome for the organization. What will success look like? Reviewed and adopted at the strategic planning retreat.
Governing Documents	Articles of Incorporation	Issued by state government; indicates corporate status, i.e. not-for-profit. May require annual filing or renewal.
	Bylaws	The document describing the relationship between the organization's board of directors and its membership or stakeholders.
	Policies	Interpretation of the bylaws and articles adopted as board policies.
Operating Manuals	Policy Manual	The board adopted policies transcribed from meeting minutes into a policy manual. May be sunset and updated through a committee review. Should be reviewed at least every 5 years to be sure it is current and understood by volunteers.
	Personnel Manual	The employee handbook communicating job details and responsibilities. Created by an HR specialist or labor lawyer. Templates may be available from Soc. of HR Managers; state chamber of commerce or state department of labor.
	Leadership Manual	The documents necessary for volunteer leaders to fully understand and execute their roles and duties. Presented as notebook or virtual manual on-line.
	Procedures Manual	Documentation by staff of the steps and best-practices for every activity, event and process. Developed by each staff member based on job responsibilities.
	Style Manual	A brief manual indicating the preferred styles, official logo and colors, typeface preferences, etc. to brand the organization.
	Emergency Manual	The key documents protected away from the office, as well a communications and business continuity plan. Local and state emergency management officials may provide templates and resources for creation.