

Missouri Federation of Women's Democratic Clubs Organizing and Filing

Federation of Women's Democratic Clubs

A local club is affiliated with the District Federation of Democratic Women, Missouri Federation of Women's Democratic Clubs (MFWDC), and National Federation of Democratic Women (NFDW).

IRS Filing

Your local club may form under a 501(c)(4), but it is not necessary if you do not carry a large amount in your treasury, (\$500 or less).

If your club carries less than \$500 you do not have to file with IRS.

If your gross income is less than \$50,000/year you may file a 990N yearly; if over \$50,000 you must file 990.

If your gross income is over \$50,000/year you must file a 990 yearly.

501 (c)(4) – Civic leagues Income can be spent on social events for members.

If you stay under \$50,000 gross income per year you can act as a (c)(4) without recognition letter.

To do informal recognition you must get an EIN number and then file with the Secretary of State's Office.

You must file a 990N yearly. If you go over \$50,000 you must file for a (c)(4) by filing form 1024 with IRS.

If you have over \$50,000 per year as a (c)(4) you must file a 990 or 990EZ yearly.

Federal Ethics Commission (FEC) filing

If your club donates to Federal Campaigns you must file FEC reports quarterly.

If you file with the FEC and have a FEC ID Number you are a Federal PAC.

Your FEC report and your MEC report are entirely different, information on one report is not reported on the other.

Missouri Ethic Commission (MEC) filing

If you donate to campaigns, monetary or in-kind, you must file MEC reports quarterly (see #1 below).

If you file with MEC and have a MEC ID number you are a Missouri PAC.

PACs cannot give to another PAC.

Suggestions on filing:

1. you do not have to file MEC reports because you do not meet the definition of a committee that needs to file, if your club:
 - a. Has less than \$500 expenditures or receipts for year
 - b. you have not received \$200 or more from one person
2. If your club only gives small amounts to campaigns or other PACs, give to your county committees and have them donate to campaign.
3. If you want to be a MEC PAC and donate to campaigns or other PACs, vote to form MEC PAC, open new account for the PAC and keep account for your federation for all other purposes. Your federation will then donate money to the PAC and the PAC will donate to campaigns or other PACs. Because the MFWDC and NFDW are PACs items paid from club Federation account will include: dues paid to them, ads purchased in any of their programs, etc., and donations to activities such as hospitality rooms. The money in the PAC account will be the only money that will be reported.
4. If you have filed as PAC with MEC and now do not want to any longer, you must do a final report.

Central
or