

**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 Women’s Democratic Clubs, Missouri Federation of Women’s Democratic Clubs (MFWDC), and National Federation of Democratic Women (NFDW).

**Local Federated Clubs (Non Political Action Committee) (PAC)**

**IRS Filing**

* If your club carries less than $500 you do not have to file with IRS.
* If your club carries more than $500 you shall file with the IRS.
* If your gross income is less than $50,000/year you may file a 990N yearly.
* If your gross income is over $50,000/year you must file a 990 yearly.

**Missouri Ethics Commission (MEC) Filing**

Your club does not have to file with the MEC since you are not donating to campaigns:

* If your club has less than $500 expenditures or receipts for year.
* If your club has not received $200 or more from one person.

**Local Federated Clubs (Political Action Committee) (PAC)**

**IRS Filing**

* If your club carries less than $500 you do not have to file with IRS.
* If your club carries more than $500 you shall file with the IRS.
* If your gross income is less than $50,000/year you may file a 990N yearly.
* If your gross income is over $50,000/year you must file a 990 yearly.

**Missouri Ethics 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.

* 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 an account for your Federation club for all other purposes. Your Federated Club will then donate money to the PAC and the PAC will donate to campaigns or other PACs.
* **Suggestions on filing:**
* If your club only gives small amounts to campaigns or other PACs, give to the money to your ????**central committee** or county club and have them donate to campaign.
* 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.
  + donations to activities such as hospitality rooms.
  + money in the PAC account will be the only money that will be reported
* If you have filed as PAC with MEC and now do not want to any longer, you must do a final report.

**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 report is not reported on the other.

**Local Federated Clubs 501(c)(4)**

* Income can be spent on social events for members
* Your local club may file 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 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 ou 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.

Adopted June 2018