



EMPOWERMENT THROUGH  
SPEECH AND DEBATE

2018 NATIONAL SPEECH  
& DEBATE CONFERENCE

participate<sup>SM</sup>



# Understanding District Finances



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## Presentation Overview

1. Establish your district as a non-profit
2. Making your schools competition ready financially
3. Panel Discussion with Q & A



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# Establish your district as a non-profit

## Overview:

1. Request tax ID number from IRS
2. Register with secretary of state
3. Establish 501c3 status
4. Annual Tax Filing
5. Contact the IRS



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# Establish your district as a non-profit



The screenshot shows the IRS.gov EIN Assistant page. At the top, there's a blue header with the IRS logo and the text 'IRS.gov'. To the right of the header, there are links for 'Help | Apply for New EIN | Exit'. Below the header, the page is titled 'EIN Assistant'. Underneath, there's a section 'Important Information Before You Begin' which states: 'Use this assistant to apply for and obtain an Employer Identification Number (EIN). It includes links for 'Do I need an EIN?' and 'Do I need a new EIN?'. To the right of this section is a box with text: 'For help or additional information on any topic, click the underlined key words, or view Help Topics on the right side of the screen. Make sure that pop-ups are allowed from this site.' Below this is a section 'About the EIN Assistant' with a list of instructions: 'You must complete this application in one session, as you will not be able to save and return at a later time.', 'For security purposes, your session will expire after 15 minutes of inactivity, and you will need to start over.', 'You will receive your EIN immediately upon verification. When will I be able to use my EIN?', and 'If you wish to receive your confirmation letter online, we strongly recommend that you install Adobe Reader before beginning the application if it is not already installed.' Below this is a 'Restrictions' section with a list of rules: 'Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per responsible party per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.', 'If a third party designee (TPD) is completing the online application on behalf of the taxpayer, the taxpayer must authorize the third party to apply for and receive the EIN on his or her behalf.', 'The business location must be within the United States or U.S. territories.', 'Foreign filers without an Individual Taxpayer Identification Number (ITIN) cannot use this assistant to obtain an EIN.', and 'If you were incorporated outside of the United States or the U.S. territories, you cannot apply for an EIN online. Please call us at 267-941-1099 (this is not a toll free number).' At the bottom of the main content area is a button that says 'Begin Application >>'. Below the button, there's a note: 'If you are not comfortable sending information via the Internet, download the Form SS-4 PDF file and the instructions for alternative ways of applying.' At the very bottom of the page is a link for 'IRS Privacy Policy'.

Request tax ID number from the IRS:

1. Apply through IRS website
2. Online application takes approximately 5-10 minutes to complete
3. EIN is provided upon application completion
4. No cost
5. Step by step instructions available from NSDA

IRS EIN Assistant:

<https://sa.www4.irs.gov/modiein/individual/index.jsp>



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# Establish your district as a non-profit

## Register with Secretary of State (SOS)

- Registering with your state's SOS allows you to operate as a business in your state
- Will require filing articles of incorporation – NSDA can provide template
- Cost will vary by state; likely free or low fee
- Example: [Iowa Secretary of State - Paul D. Pate](#)



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# Establish your district as a non-profit

## Establish 501c3 status – why?

- Federal exemption from payment of corporate income taxes
- Individual's or company's charitable contributions to your district are tax-deductible
- Does not create exemption for state sales tax



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# Establish your district as a non-profit

## Establish 501c3 status – guidelines:

Annual gross receipts \$5,000 or less:

- District can operate as 501c3 without applying to IRS

Annual gross receipts between \$5,000 - \$50,000:

- complete IRS Form 1023-EZ online (3 pages vs 26)
- \$275 filing fee

Gross receipts over \$50,000:

- Complete and mail IRS Form 1023
- \$600 filing fee

IRS non-profit information site: <https://www.irs.gov/charities-non-profits>



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# Establish your district as a non-profit

## Annual IRS tax filing:

Annual gross receipts under \$5,000: do not need to file

Annual gross receipts \$5,000 - \$50,000:

- file 990N “e-Postcard”
- filing date is 15<sup>th</sup> day of the 5<sup>th</sup> month following closing of your tax year. Example: tax year ends July 31 – filing is due December 15
- Must be filed online
- Simple to file

Annual gross receipts over \$50,000:

- File Form 990
- Recommend using accounting firm to prepare



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# Establish your district as a non-profit

## Annual IRS tax filing – 990N “e-Postcard”

Completing the e-Postcard requires the eight items listed below:

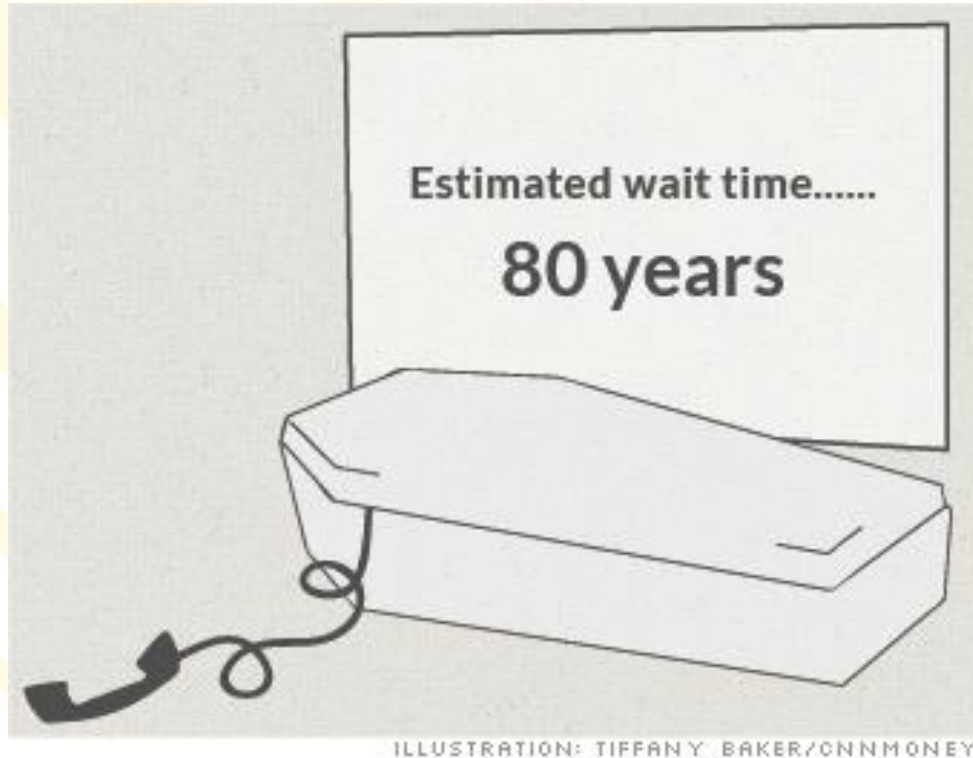
1. Taxpayer ID Number (TIN)
2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization’s annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)



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# Establish your district as a non-profit



## Contact the IRS:

Questions about how an existing district is formed.

Reinstate ability to file 990N for existing district.

Peak busy times for calling:  
Mondays and Tuesdays &  
weeks leading up to 4/15

Contact the IRS

Exempt organizations: 877-829-5500



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# Making your schools competition ready financially

## Overview:

1. Are your schools in good standing?
2. How will I know if my schools owe?
3. Collecting the NSDA outstanding balances.
4. Best practices for financial transactions.
5. District tournament reminders.



# Making your schools competition ready financially

## Are your schools in good standing?

In order to compete in districts, the NSDA requires both schools and students to have their memberships paid.

- Advisors will need to generate invoices from their NSDA School Finance page.

All outstanding NSDA invoices (including memberships, store purchases, trophies, etc) must be paid.

- Advisors can check their school finance page to confirm all invoices are paid and there is no outstanding balance.



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# Establish your district as a non-profit

How will I know if my schools owe?

A week prior to your district tournament, the NSDA Finance office will email an **outstanding balance spreadsheet** to each chair.

| A                  | B                                       | C                                  | D       | E                                      | F                 |
|--------------------|---|------------------------------------|---------|--|-------------------|
| District           | Customer Name                           | Invoice Numbers                    | Total   | Comments                               | Payment / Check # |
| Southern Wisconsin | Middleton HS - Verona, WI               |                                    |         |  |                   |
|                    | Golda Meir HS                           | Invoice #6789 = \$45               |         |  |                   |
|                    | Washington HS Of Information Technology | Invoice #1234 = \$45               |         | inactive-Needs to generate pay invoice |                   |
|                    | Bona Marshall HS                        |                                    |         | inactive-Needs to generate pay invoice |                   |
|                    | Bay View HS                             |                                    |         | inactive-Needs to generate pay invoice |                   |
|                    | Wisconsin Lutheran High School          |                                    |         | inactive-Needs to generate pay invoice |                   |
|                    | University School Of Milwaukee          |                                    |         | inactive-Needs to generate pay invoice |                   |
|                    | Fort Atkinson HS                        |                                    |         |  |                   |
|                    | Hartford HS - Hartford, WI              |                                    |         | inactive-Needs to generate pay invoice |                   |
|                    | Stauwina West HS                        |                                    |         | inactive-Needs to generate pay invoice |                   |
|                    | West Bend West HS                       |                                    |         |  |                   |
|                    | Blair HS                                | X-3033889 = \$20 / X-3036885 = \$5 | \$25.00 | inactive-Needs to generate pay invoice |                   |

Red highlighted schools mean they are inactive:  
have not renewed on the NSDA 'Renew My School' page to create an invoice, or they have not paid their invoice.



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# Making your schools competition ready financially

## Collecting the NSDA outstanding balances:

Use the outstanding balances spreadsheet provided for your tournament. These schools must be paid prior to competition.

Issue receipts for all payment you received.

Return completed outstanding balances spreadsheet and payments to NSDA office within seven days tournament completion.

Acceptable forms of payment to the NSDA:

- Check
- Signed purchase order for NSDA fees only
- Credit card online via NSDA account or by calling national office
- **DO NOT SEND CASH TO THE NSDA**



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# Making your schools competition ready financially

## Best practices for financial transactions:

- Provide receipts
- Record payments on outstanding balances spreadsheet as payment is received
- Confirm check has NSDA invoice number & school name written on it to ensure accurate payment posting
- Confirm purchase orders have an approval signature, number, and say “Purchase Order”
- Place payments in a secure location



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# Making your schools competition ready financially

## District tournament reminders:

The national office frequently receives checks intended for district payments. To avoid:

- Include a payee and address on your invoices for your tournament. You are hosting it, you should receive payment for it!
- For district charges (that are not payable to NSDA) be sure to include the district name and address on invoices.



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# Panel discussion with Q & A

## Panelists:

Renee Motter – Colorado Grande

Brother John – Long Island



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# NSDA finance staff is here to help!

Laura Stein – Director of Business and Finance

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