AAOS American Academy of Orthopaedic Surgeons
American Association of Orthopaedic Surgeons

TEXAS

Federal Compliance Requirements for Non-Profit Organizations

Please indicate compliance by your orthopaedic society with the following federal requirements:

IRS Documentation

- ☐ Maintain copy and make available upon request IRS Exempt Application (Form 1024) and any support materials filed with or subsequent to Form 1024 itself
- ☐ Maintain copy and make available upon request IRS Determination Letter
- ☐ Maintain record of Federal Employer Identification Number

IRS Form 990s

- ☐ File IRS Form 990 series in a timely manner (due on the 15th day of the 5th month following the end of the organization's taxable year. For organizations on a calendar year, the Form 990 is due on May 15th of the following year)

Fines may be assessed for failure to file the appropriate 990 form or failure to file the return by due date. Failure to file the 990 form for three consecutive years may result in revocation of tax-exempt status.

  - ☐ 990EZ (organizations with gross receipts of less than $200,000 and with total assets at the end of the year of $500,000 or less)
  - ☐ 990 (organizations with gross receipts and total assets over the maximum thresholds for 990EZ)
  - ☐ 990N (electronic post card for organizations with gross receipts of $50,000 or less)

- ☐ Maintain copies of all IRS Form 990EZ or 990 and all attachments and schedules for a minimum of 7 years. This does not apply if a 990N electronic postcard was filed
- ☐ Make available upon request 990s for the past 3 years
- ☐ Maintain all supporting documentation for income and expenses including all canceled checks for at least seven years to substantiate 990 filing

State Compliance Requirements for Non-Profit Organizations

Please indicate compliance for each of the following:

Articles of Incorporation

- ☐ The articles of incorporation are filed with the Texas Secretary of State
- ☐ A copy of the articles of incorporation are maintained at the state orthopaedic society office
- ☐ Amendments to articles of incorporation are submitted with Form 990 (as required)
- ☐ The state orthopaedic society's mission and purpose is **current and accurate** in the articles of incorporation

Bylaws

- ☐ A copy of the most recent bylaws with amendments are maintained in the state orthopaedic society office
- ☐ Bylaws do not conflict with the articles of incorporation or Texas law
- ☐ The state orthopaedic society's mission and purpose is **current and accurate** in the bylaws
- ☐ Amendments to bylaws are submitted with Form 990 (as required)

	Registered Agent/Registered Office	
	☐ Current information on the registered agent and registered office is filed with the Texas Secretary of State	
	Board of Directors	
	☐ The number of members of the Board of Directors is in accordance with bylaws or articles of incorporation	
	☐ The number of members of the Board of Directors is at least three	
	☐ The Board of Directors serve terms in accordance with the bylaws or articles of incorporation	
	Officers	
	☐ The officers of the state orthopaedic society are in accordance with the bylaws or articles of incorporation	
	☐ The state orthopaedic society has a President and Secretary	
	☐ All officers and members of the Board of Directors are elected in accordance with the bylaws or articles of incorporation	
	☐ List of officers is submitted with Form 990 (as required)	
	Annual Meeting	
	☐ An annual meeting of the state orthopaedic society is held in accordance with the bylaws or articles of incorporation	
	☐ Annual meeting is documented and retained to show proof of compliance	
	Record Retention	
	☐ Maintain correct and complete records, books, and annual reports of the state orthopaedic society's financial activity for past three years	
	☐ Articles of incorporation with all amendments	
	☐ Bylaws with all amendments	
	☐ All records are maintained in the offices of the state orthopaedic society	
	Financial Report	
	☐ The state orthopaedic society prepares an annual financial statement	
	Annual Report	
	☐ An annual report is filed with the Texas Secretary of State	
	Taxes	
	☐ File state and other taxes as required (if applicable)	

Good Governance and Risk Management Policies for Non-Profit Organizations

Please indicate compliance with the following good governance and risk management policies and insurance by checking the appropriate boxes:

	☐ Developed and implemented a Conflict of Interest Statement	
	☐ Developed and implemented a Whistleblower Policy	
	☐ Developed and implemented a Public Records Policy	
	☐ Developed and implemented an Audit/Audit Committee Policy	
	☐ Developed and implemented a Document Retention and Destruction Policy	
	☐ Developed and implemented a Compensation Policy	
	☐ Developed and implemented an Anti-trust Avoidance Statement	
	☐ Purchased Directors and Officers Insurance	
	☐ Purchased General Liability Insurance	
	☐ Purchased Event Cancellation Insurance	

Good Governance and Risk Management Practices for Non-Profit Organizations			
Please indicate compliance with the following good governance practices by checking the appropriate boxes:			
	☐	Annual leadership review and presentation	
		☐ Educate Board of Directors on duties and responsibilities	
		☐ Educate Board of Directors on job descriptions of all Board positions	
		☐ Educate Board of Directors on the orthopaedic society's policies	
		☐ Educate Board of Directors on the orthopaedic society's finances	
		☐ Educate Board of Directors on the orthopaedic society's insurance coverage and the federal volunteer statute (including what would disqualify them from coverage)	
	☐	Disseminate updated bylaws to the Board of Directors annually	
	☐	Disseminate an organizational chart to the Board of Directors annually	
	☐	Conduct annual review of strategic plan including review of mission and vision statements	
	☐	Update list of Board of Directors and Officers annually	

Below, please provide reason/explanation for any items above that are unchecked and the plan to rectify:

Executive Director's Signature: *(click center icon to insert electronic file)*	
September 20, 2019 Bobby Hillert	

President's Signature: *(click center icon to insert electronic file)*	
September 20, 2019 Adam Bruggeman, MD	

NOTICE: This Compliance Checklist is provided by the American Academy of Orthopaedic Surgeons as a courtesy to your society in an effort to assist your society in meeting its tax, general corporate, state registration and filing and other governance best practices obligations. The Checklist is not intended to be a comprehensive itemization of all legal requirements governing your society, and, while compliance with the filing and other obligations and practices identified herein is certainly

recommended and appropriate, it does not guarantee that your society is being operated consistently with all applicable legal requirements.