



5 January 2023

## **POLICY #10: Legal Matters**

☐ Peter Witherspoon at Witherspoon Brajich McPhee is the agent for SWS in regards to the annual report to the Secretary of State. The annual report includes the names and offices of board members. The report is due in the spring and currently the fee for nonprofits is \$10. The President of the board retains copies of the report.

Only the President of the board is authorized to sign contracts on behalf of SWS.

Our Bylaws are legally binding and board members are expected to adhere to them diligently.

Anyone paid more than \$600 (typically, only our workshop artist) is required to fill out a W9 form, which SWS provides. In January (using the information on the W9) 1099 forms must be filed for each person and copies sent to the IRS and the individuals involved. Copies of these forms are to be retained by the Treasurer in safety to protect the SSNs.

Two people, the President and the Treasurer are signatories on the SWS bank account and both should be aware of the SWS tax identification number.

The bank requires the presence of the Secretary, the new signatory and a current signatory along with a copy of the minutes stating the change in signatories when changing signatories.

Oral Carper  
SWS President



Striving to Improve Artist Capability Since 1952