

Club Annual Nonprofit Compliance Checklist



The purpose of this checklist is to help member clubs of Oahu Hawaiian Canoe Racing Association maintain good standing as nonprofit organizations and strengthen the long-term sustainability of our paddling community.

Many clubs are operated entirely by volunteers who dedicate countless hours to serving their members, preserving Hawaiian canoe culture, and creating opportunities for future generations. As clubs continue to grow in size, programming, fundraising, and community impact, it becomes increasingly important that each organization maintain current records, complete required filings, and follow sound governance and financial practices.

This checklist is intended to serve as a practical annual guide to help clubs:

- Maintain compliance with federal and State of Hawai‘i nonprofit requirements
- Protect their nonprofit status
- Strengthen organizational accountability and transparency
- Improve continuity during officer transitions
- Prepare for grants, sponsorships, permits, and insurance requirements
- Preserve the integrity and long-term stability of Hawaiian canoe paddling organizations

While every club operates differently, all nonprofit organizations share certain legal and administrative responsibilities. OHCRA strongly encourages each club to review this checklist annually and maintain organized digital records of all filings, policies, meeting minutes, and financial documents.

This document is provided as a resource and organizational tool and should not be considered legal or tax advice. Clubs are encouraged to consult with qualified professionals regarding specific legal, accounting, or compliance matters when necessary.

Together, by strengthening our organizations, we strengthen the future of wa‘a paddling throughout Hawai‘i and beyond.

Club Annual Nonprofit Compliance Checklist



1. Federal (IRS) Compliance

- Filed Annual Tax Return (Form 990-N / 990-EZ / 990) DUE MAY 15TH ANNUALLY
 - Filing Date: _____
 - Type Filed: _____
- Filed Extension (Form 8868) (if applicable)
 - Date Filed: _____
- Verified IRS Filing Status (last 3 years) <https://apps.irs.gov/app/eos/>
 - Status Confirmed: Yes No
- Issued Required 1099s (if applicable)
 - Date Completed: _____

2. State of Hawai'i (DCCA)

- Filed Annual Report <https://hbe.ehawaii.gov> DUE ON YOUR ORGANIZATIONS FILING ANNIVERSARY
 - Filing Date: _____
- Updated Officers & Directors
- Organization Status Confirmed "Active"
- Downloaded Certificate of Good Standing
- Saved Digital Copy (Google Drive or equivalent) NEEDED FOR GRANT SUBMISSIONS

3. Hawai'i Attorney General (Tax & Charity Compliance)

- File Annual General Excise (GET) Tax Returns (if applicable) <https://tax.hawaii.gov>
 - Even nonprofits may be required to file GET returns depending on activities and revenue
 - Confirm filing requirements with your tax professional
- Maintain Hawai'i Tax Clearance Status
 - Important for:
 - Grants
 - State contracts
 - Permits
 - Funding opportunities

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- Review Charities Registration Requirements** <https://ag.hawaii.gov/tax/>
 - Nonprofits actively soliciting donations in Hawai'i may be required to register with the Hawai'i Attorney General's Tax & Charities Division
- Confirm Annual Filings Are Current**
 - Ensure there are no outstanding notices or compliance issues with the State of Hawai'i
- Save Digital Copies of All State Filings**
 - Store in a shared club drive for future officer transitions and grant applications

4. Internal Governance (REQUIRED)

- Annual Meeting Held (*REQUIRED*)
 - Date: _____
- Meeting Minutes Recorded & Saved
- Officers Elected / Confirmed (if applicable)
 - President: _____
 - Vice President: _____
 - Treasurer: _____
 - Secretary: _____
- Bylaws Reviewed
- Bylaws Updated (if needed)
- Policies Included / Reviewed:
 - Conflict of Interest
 - Whistleblower Policy
 - Document Retention Policy

5. Financial Management

- Annual Financial Summary Completed
- Bank Accounts Reconciled and Closed
- Annual Budget Created / Approved
- Financial Records Organized (receipts, invoices, etc.)

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6. Insurance & Risk Management

- Insurance Policies Reviewed
- Coverage Confirmed:
 - General Liability
 - Directors & Officers
 - Participant Accident (if applicable)
- Certificates of Insurance (COIs) Updated

7. Permits & Operations

- Practice Site Permits Renewed
- Race/Event Permits Secured (if applicable)
- Current Year Waivers Updated & In Use

8. Membership & Data

- Club Roster Updated
- All Member Waivers Completed
- Data Stored Securely

9. Compliance Status Check

- IRS Status Confirmed <https://apps.irs.gov/app/eos/>
- DCCA Status Confirmed <https://hbe.ehawaii.gov>
- No Outstanding Compliance Issues

10. Fundraising Compliance (if applicable)

- Reviewed Hawai'i Charities Requirements <https://ag.hawaii.gov/charities/>
- Registered / Compliant (if required)

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11. Contracts & Agreements

- Vendor Agreements Reviewed
- Facility Use Agreements Reviewed
- Sponsorship Agreements Reviewed

12. Asset Inventory

- Inventory Updated:
 - Canoes
 - Trailers
 - Equipment

13. Safety & Training

- CPR / First Aid Certifications Current
- Safety Protocols Reviewed

14. Digital & Admin Access

- Email Access Updated
- Banking Access Updated
- Removed Former Officer Access

15. Annual Strategic Check-In

- Membership Growth Reviewed
- Financial Sustainability Reviewed
- Alignment with OHCRA Mission Confirmed
- Community Impact Discussed