AUDITS

TAXES

990S

<u>Auditing Your Treasurer's Records</u>

Please use the Audit Outline to guide you through this very important, tedious, very important process of verifying your treasurer's records are correct. Did I mention Very Important? This must be done every 3 months and at the end of the year. If the Unit's income is very small, you may want to stipulate in your Standing Rules that the audits should be conducted semi-annually.

Be sure to appoint 3 members to the Audit Committee who are **<u>not</u>** authorized signers on the bank account/accounts. The current Treasurer should be available to answer any questions. During the year-end audit, the incoming Treasurer should be present as well for learning purposes.

Verify, Verify, Verify

Verify all checks (disbursements) are valid. Do the receipts match the total check? Do the debit card receipts contain amounts for "Cash Back"? Only reimburse for the actual items purchased, not the total receipt. Do the minutes reflect a motion approving the disbursement? If it is not a budgeted expense or minutes do not include approval of the disbursement, a check should **NOT** be written.

Do all checks written contain two signatures? If not, WHY not?

Do the cash receipts, reports of events, match the amount deposited? Are the deposits being made timely i.e. more than once a month? If the money is sitting around for a couple of weeks or a month, mistakes can happen.

REMEMBER!!!!

Never, Never, Never, Ever give a member or another officer a "signed blank check" (no payee). This can and has led to improper use!

Make sure you as Treasurer or your Treasurer is reconciling the bank account/accounts every month. Errors can be found quickly this way.
If she does not, assign someone to do it.

Be sure you have online access to your accounts so you can monitor the activity.

Be on guard for "creative accounting".

<u>**Audit Outline**</u>

1. Gather the following materials for Year End Audit:
   a. 12 Bank Statements July 1-June 30 of fiscal year auditing.
   b. Bank Statement Reconciliations for each month of the fiscal year or period being audited.
   c. Check Book or check stubs
   d. Credit or Debit Card statements and receipts (if your Unit has one) You are **STRONGLY ADVISED <u>NOT</u>** TO HAVE ONE.
   e. Minutes
   f. Approved Budget
   g. Expense Receipts
   h. Deposits information (Bank deposit receipts and cash receipts for amounts deposited)
   i. Treasurer's Reports
   j. Calculator, notepad, pens or pencils

2. Schedule enough time for appointed audit committee members (at least 3 and do not include authorized signers on the bank account) and the outgoing Treasurer (in case of questions) to meet. The incoming Treasurer may want to observe.

3. Verify all totals on the treasurer's reports are accurate. If recording is done using QuickBooks or Excel spreadsheets, verify check book balance matches the check register balance. If recording is done using Excel, verify additions and subtractions by selecting a few columns and using a calculator.

4. Verify the ending reconciled bank balance matches the check book balance and the reports balance.

5. Verify checks written have been signed by <u>**two**</u> authorized signers.

6. Verifying expense checks (disbursements):
   a. Does each check have two authorized signatures?

This outline has been prepared as an aid only for individuals without a financial background.

b. Does the name of the payee match the expense receipt/invoice? If not, why?
c. Are there expense receipt/receipts for each check written?
d. Does the amount of the check match the receipt?
e. When verifying receipt amounts, look closely at debit card receipts to be sure the person submitting the receipt did not also receive “cash back” (withdraw from their bank account) to confirm amount reimbursed was for Unit purchases only.
f. Have the expenses or checks written been approved on the budget or by motion contained in the minutes?

7. Verifying deposits:
   a. Do the recorded deposit amounts match the bank deposit slips?
   b. Are there copies of cash receipts attached to the deposit slips or reports of an event showing the amount being submitted for deposit?
   c. Do the reports and/or receipts match the amount deposited?

This is a guideline which also can be used for the quarterly audits. Be sure to appoint committee members who not authorized signers on the bank account.

A verbal report is to be submitted by the audit committee at the next general membership meeting which will become part of the minutes of the meeting.

Please remember that is **strongly** recommended you do not have any more than **3** authorized signers on your checking account. Having more than three may lead to serious problems with your treasury.

This outline has been prepared as an aid only for individuals without a financial background.

Treasurer's Reports

I know that emphasis on the importance of accurate Treasurer's reports has not been stressed enough lately. But, let me **stress** that the information the Treasurer provides in her reporting (and the accuracy of the minutes of the Secretary) are very critical to your Unit remaining afloat.

An Excel spreadsheet sample of a Treasurer's report is included in this packet. You do not have to use Excel, QuickBooks or any other software. You can purchase a 12 or 13 column Analysis tablet from any office supply store which will do nicely. Or you can purchase a Treasurer's book from Emblem Sales (emblem.legion.org). The Treasurer's report is given monthly at your Unit meetings. If you cannot attend, provide a report to the President to present. Providing copies of the reports to your Unit members helps them see how their efforts of fundraising have contributed to the success of your Unit.

TIPS

Suggested accounts have been shown on the Treasurer's Report. Only funds from the Miscellaneous account can be transferred to another account. Example 1: If you have a fundraiser for your AEF fund, the funds are placed in the column under the account heading "AEF". Those funds MUST be used for AEF purposes only. Example 2: Funds raised for Veterans (VA&R) are recorded under the Welfare heading and used only for Veteran projects and Veteran assistance.

A receipt should be issued for all monies received. You can purchase receipt books at the Dollar store or office supply store.

A word of caution. Do **not** leave copies of your Treasurer's report lying around. The financial status of your Unit is your business only. Yes, we are guests of our Post home but, if you are asked by your home Post to show or turn over your books, **REFUSE**! The Auxiliary is a **separate entity with its own charter.**

A copy of a Treasurer's To Do List is also included in your packet. If you are not the Treasurer, please pass it on to her so she may reference it and assist you with being compliant on all taxes and licensing.

The checkbook does not belong to the treasurer. If the treasurer will be away, it should be given to or accessible to another authorized signer on the account.

Note: If you host bingo games, the proceeds (donations collected) should be kept in a separate account, i.e. deposits would be shown under the column header for the support program funds will be used for such as Welfare fund to be used for Veteran projects. You do not need a separate bank account. A copy of the Florida Charitable Gaming Laws and IRS Publication 3079, Tax Exempt Organizations and Gaming are accessible on line.

<u>PREPARING YOUR BUDGET</u>

Most of you have already prepared and approved your budget for the Fiscal year 2015-16. If you have not, arrange a meeting with your incoming Executive Board and Chairman to prepare the budget prior to your first fiscal general membership meeting. Having the Chairman present allows them to request the amounts they feel they will need to carry out successful programs. Your budget should be prepared and approved at your first Unit meeting in the new fiscal year of July 1 thru June 30.

An aid to preparing your budget for the next fiscal year has been included in your packet. The sample budget has been created in Excel format. If you wish the sample emailed to you or your treasurer so it can be adapted to your Unit, please send your request to **<u>cathiemcmullin@yahoo.com</u> or <u>cathiemcmullin@gmail.com</u>**.

AND NOW WE GO INTO THE SUBJECT OF GOVERNMENT FORMS AND TAXES

Sample Treasurer's Cash Receipts Journal

November, 2015

Date	Received From	Date Deposited	Total Received	Juniors	Welfare (VA&R) (Poppy funds)	Misc (Sr Dues & other income)	C&Y (Education, School Supplies, Scholarships)	Girls State	AEF	Special Projects
11/1/2015	Balance from prior month		5,000.00	30.00	1,070.00	2,110.00	1,000.00	490.00	300.00	
11/5/2015	Dinner/Dance	11/4/2015	296.00				296.00			
11/12/2015	Monthly Meeting donations	11/13/2015	30.00					15.00	15.00	
11/15/2015	Dues collected	11/15/2015	252.00	12.00		240.00				
	Total Month's Receipts		578.00	12.00	-	240.00	296.00	15.00	15.00	-
	Subtotal (Bal Fwd plus current month receipts)		5,578.00	42.00	1,070.00	2,350.00	1,296.00	505.00	315.00	-
	Current Month's Disbursements		(488.00)	(6.00)	-	(132.00)	-	(350.00)	-	-
	Balance at Month End (Must match check book balance)		**5,090.00**	**36.00**	**1,070.00**	**2,218.00**	**1,296.00**	**155.00**	**315.00**	**-**

Sample Treasurer's Disbursement Journal

November, 2015

Date	Payee and Purpose	Ck #	Check Amount	Juniors	Welfare	Misc	C&Y	Girls State	AEF	Special Project
11/15/2015	ALA Dept of FL - Dues	3926	138.00	6.00		132.00				
11/30/2015	ALA Dept of FL - Girls State	3927	350.00					350.00		
	Total Disbursements		488.00	6.00	-	132.00	-	350.00	-	-

Treasurer's Important Dates

A Budget must be established for the year 2015-2016. This is done with a committee including yourself and others appointed by the President following installation of officers. The budget must be approved by the General Membership at the first meeting of the New Year. Nothing can be paid without its approval or you will need to make a motion for every expense.

Monthly Report: Prepare monthly spreadsheet report for membership showing beginning balance, income on one side of sheet, disbursements on other side and ending balance. Note: This report should equal your check book balance at month end.

Reconcile Bank Statements monthly. Bank statements must reflect the reconciliation (bank statement balance + deposits in transit – checks outstanding = check book balance).

Income: <u>Do not leave cash lay around</u>. Make a bank deposit every <u>week</u> or more often if substantial cash has been given to you.

<u>Registration and Tax Forms</u>

<u>FL Dept of Corporations</u> **File before March 15** $65.00

(Done electronically. You will probably have to use a personal credit card and request reimbursement for yourself (do not sign a check payable to yourself) or the person who provided payment.

<u>990-N</u> (IRS tax form) **File before November 15**

This is done electronically only. File this return if your gross income is less than $50,000 (as of 2010).

<u>Unit Obligations</u>

<u>Poppies</u>

Veterans Day (November) **Order by October 1st** (If you distribute on this event)
Memorial Day (May) **Order by April 10th** (If you distribute on this event)

Poppy Proceeds Report must be submitted for each distribution separately.

25% of proceeds must be sent within 30 days of each distribution to Department Headquarters. Since distribution on Memorial weekend is so close to Convention, report and check for 25% of proceeds is *usually* delivered at Convention during registration.

<u>Girls State Registration</u>

All quotas (rehabilitation, education, Girls State and sock) must be paid to Department by January 31.

Registration fee for each delegate (# of delegates are in the budget) will be paid when Dept. sends the form to the Unit.

<u>Other</u>

<u>Installation of New Officers:</u>

Does your Unit budget allow for a gift or corsage for the installing District President?

$20 District Dues payable to the <u>District 12 President</u>. Be sure to make it out in her name only.

Unit Bonding Fee of $6.00, included with Unit quota invoice

Unit Quotas / Obligations – **Pay when invoice received from Department by Sept. 30**

Balance of Obligations – **Pay by January 31**

Dispatch Newsletter subscription fee – **Pay when invoice received**

P O Box Rent – Pay when bill received around end of year if applicable

Florist – Terms are (?)

Project Graduation – Do you have a donation to the local high schools in your budget? If so, this is usually paid in March or April. The high schools may request your donation.

Awards Day:

Do you present a gift to your Post home for allowing you to utilize their building? Is it in the budget?

Do you present a gift to your Post Commander i.e. paid bar tab or a check? Is it in your budget?

Other $$ if voted by membership

Check to Unit President for purchase of appreciation gifts to officers, chairmen and volunteers. (See budget)

Check to Unit President as gift of (?) or gift may be purchased and presented. This can be included in your budget.

Florida Sales Tax:

Register tapes from sale of lunches or special dinners should be placed in the Treasurer's bag at the end of the event. Most often, sales tax is not shown as separate item and, therefore, must be "backed out" of total sales. To do this, Total sales / 1.06 = Taxable Sales. (Example: $100 / 1.06 = 94.34. $94.34 x .06 = 5.66. $94.34 + 5.66 = $100)

Note: When possible, set up for Electronic filing. This allows you to take a discount of 2.5% when filing. Returns are due by the 20th of the month following the end of the quarter i.e. July-Sept will be due by Oct 20. If your tax liability is higher or your have been penalized in the past, your may have to file a return monthly.

Go to www.myflorida.com/dor
Login by using ___________________ Password______________
Select Sales & Use Tax
Select the correct quarter you are reporting for
Enter the information in the signature window
Complete the form with the appropriate amounts
Follow instructions to complete the transaction/payment
Be sure to print returns for audit purposes and proof of filing

Budget for Fiscal Year 2015-16
Approved by General Membership (Insert meeting date approved)

			2015-2016	Sub-Total	Balance
GENERAL FUND					
Anticpated Income:					
		Senior Dues @ $??			
		Junior Dues $?		-	
					-
	Ways & Means:				
		Dances			
		Lunches			
		Raffles			
		Bake Sales			
		Card Sales			
		Jello Shots			
		Other Fundraising			
		Meat Shoots		-	
Total Anticipated General Fund Income					-
Anticipated General Fund Expenditures:					
		Senior Dues @ $16.50 to Dept			
		Junior Dues @ $3.00 to Dept			
		Honorary Life Members @ $16.50			
		District Dues	20.00		
				20.00	
		Total Dues Payable			(20.00)
Unit Expenses/Obligations:					
		Bond to Dept $6	6.00		
		Awards Day			
		Gift to Installing Officer (optional)			
		Dept. President's Visit (Gift & Refreshments)			
		Past Unit President Pin or Gift			
		Post Gift			
		BJ Membership Card			
		Commander Gift			
		Unit Member of Year Plaque			
		Publicity		6.00	
					(26.00)
		Office Supplies			
		Postage (w/o special mailings)			
		Treasury Materials			
		Post Office Box Rental			
		Historian Supplies			
		Licensing Fees (FL Corp renewal, FL Dept of Agriculture)			
		Unit Guides			
		Check ReOrder		-	
					(26.00)
		Convention Fees			
		Delegate Fees			
		Convention Fees		-	

Budget for Fiscal Year 2015-16 Approved by General Membership (Insert meeting date approved)					
			2015-2016	**Sub-Total**	**Balance**
					(26.00)
		Dept. & National Programs Donations			
	AEF	Dept Auxiliary Emergency Fund			
	AEF	National Auxiliary Emergency Fund			
	Americanism	Dispatch Subscription			
	Americanism	Freedoms Foundation Serminar			
	Chaplain	Department or Memorial (in memory of deceased members)			
	Chaplain	Scholarship Contribution			
	C&Y	Mailman's Center for Child Development - Miami			
	C&Y	All Children's Hospital, St. Petersburg			
	C&Y	Northview Community Center, Pensacola			
	C&Y	Camp Boggy Creek			
	C&Y	Non-Veterans Children's Assistance			
	C&Y	Children's Miracle Network			
	C&Y	Special Olympics			
	C&Y	American Legion Welfare Foundation			
	Community Svc	Send donations to Local Organizations, i.e. Heart, Lung, etc.			
	Community Svc	Florida State Hospital, Chattahoochee			
	Community Svc	N.E. Florida Hospital MacClenny			
	Education	Education Quota ____ @ $.55			
	Education	Member to Dept. Scholarship Fund			
	Education	Guide for Parents & Seniors 1,000 @ $39.50 (See National Emblem Catalog for prices)			
	Girls State	Girls State Quota _____@ $1.15 per senior member			
	Girls State	Registration for each qualified girl @ $350			
	Legislative	"How a thought becomes a bill - How a bill becomes a law"		-	
					(26.00)
		TO BE PAID FROM WELFARE FUND			
	VA&R	Rehabilitation Quote ____ @ $1.75 per senior member			
	VA&R	Sock Quota (from Unit Guide)			
	VA&R	Creative Arts			
	VA&R	National Creative Arts Festival			
	VA&R	**Veterans Admin Medical Centers**			
		Bay Pines			
		Gainesville			
		Lake City			
		Miami			
		Orlando (Lake Nona facility will replace)			
		Viera			
		Tampa			
		West Palm Beach			

Budget for Fiscal Year 2015-16
Approved by General Membership (Insert meeting date approved)

			2015-2016	Sub-Total	Balance
		State VA Nursing Homes			
		Baldomero Lopez - Land O Lakes			
		Douglas Jacobson - Port Charlotte			
		Emory Bennett - Daytona			
		Robert Jenkins - Lake City			
		Sandy Nininger - Pembroke Pines			
		Clifford Sims - Springfield			
		VA Outpatient Clinics			
		Ft Myers			
		Daytona			
		Oakland Park			
		Tallahassee			
		New Port Richey			
		Jacksonville			
		Fisher Houses			
		Bay Pines			
		Tampa			
		Miami			
		Gainesville			
		West Palm Beach			
		Orlando			
		Ft Walton Beach		-	
					(26.00)
		Unit Programs In House Budget			
	Americanism	Flags			
		Spirit of Youth			
		Essay Contest		-	
					(26.00)
	Chaplain	Cards, Flowers, etc. for family of deceased members		-	
					(26.00)
	C&Y	Parties - Halloween, Christmas, Easter			
		St. Judes, Shriners, Ronald McDonald House 3 @			
		Christmas gifts for Holiday Baskets			
		Certificates & Medals for JROTC			
		School Supplies		-	
					(26.00)
	Community Svc	Holiday Baskets to Needy Families			
		Titusville Chamber of Commerce Dues		-	
					(26.00)
	Dance	Dance gifts/expenses		-	
					(26.00)

Budget for Fiscal Year 2015-16 Approved by General Membership (Insert meeting date approved)					
			2015-2016	**Sub-Total**	**Balance**
	Educations	Project Graduation			
		Scholarships ______ @ $_______		-	
					(26.00)
	Girls State	Transportation _____ @ **_____ (**varies per District)	-		
		Spending Money _____ @ _____			
		Tea			
		Breakfast/Lunch		-	
					(26.00)
	Membership	Continuous Membership Certificates	-		
		Auxiliary Pins _____ @ ______ (Nat'l Emblem Sales)	-		
		Junior Attachement _____ @ _____	-	-	
					(26.00)
	National Security	Recruit Dittty Bags			
		USO		-	
					(26.00)
		WELFARE FUND ADD'L			
	Poppies	Poppy Distributions Income			
		PAID FROM WELFARE FUND			
	Poppies	Assistance for Veterans' Childrens	-		
		Field Service	-		
		Nursing Home Parties, etc.			
		Past Presidents' Parley			
		Gifts/cards for Women Veterans			
		Unit donation to Memorial Fund			
		Poppy Purchase _______ @ $75 per 1,000			
		25% of poppy proceeds to Dept.			
		Poppy Canisters _1___ @ $14.95 per dz			
		Poppy Letter Expenses			
		Poppy Seals ______ @ $6 per 1,000			
		Poppy Poster Contest			
		Miss Poppy			
		Poppy Certificates ______ @$1.00 ea		-	
					(26.00)
	VA&R	Veterans Assistance			
		Stand Down Contributions		-	
ENDING BUDGET BALANCE					**(26.00)**

FL ORIDA ANNUAL CORP REPORT

Your Unit is required to be incorporated in the State of FL. Each year, you must file your annual report on line between January 1 and May 1. To do so, access www.sunbiz.org.

SALES TAX

If you have more than 2 dinners a year, you must remit sales tax to the FL Dept. of Revenue. Returns are due based on the amount of liability. Electronic filing is easy to register for and easy to do. Your sales tax rate is based on the county of your Unit. You will receive a certificate to be used when making purchases of items you will sell i.e. food.

CONSUMERS EXEMPTION CERTIFICATE

If you purchase items such as school supplies or toys for Christmas presents , you will not have to pay sales tax for the purchases. If you solicit items from vendors in your area for raffles, they will request a copy of this form to confirm your "not taxable status".

DEPT. OF AGRICULTURE SOLICIATION LICENSE

You are required to apply for a license to solicit contributions and renew it each year even if only distributing poppies in your Post home. If you have gross income under $25,000, registration or renewal is -0-. If you have gross income over $25,000, the cost is $75. Financial information is required each time you renew.

STATE GOVERNMENT FORMS AND TAXES

REMEMBER TO KEEP COPIES OF TAX FORMS!!!

FL DEPT OF CORPORATIONS

Your Unit is required to be incorporated in the State of FL. Each year, you must file your annual report on line between January 1 and May 1. To do so, access www.sunbiz.org.
Click on "Electronic Filing" on the left side of the screen.
Click on "Annual Report Filing".

"You will need the following to complete the report:
1. Your entity's **document number** issued by the state of FL.
This can be found on your Annual Report filing notice or by searching the Division of Corporations' records at **www.sunbiz.org**.
2. Your entity's **Federal Employer Identification (FEI or FEIN) number**.
3. A current list of your officers and their addresses.
4. A **valid email address** that is regularly monitored.
5. A major credit card, if paying online. Cost is $61.25.

Please verify the information you submit for accuracy. The filing information will be added exactly as you enter it. Once you submit the information, it cannot be changed, removed, cancelled, or refunded."

FLORIDA SALES TAX

If you host more than 2 dinners per year, you must remit FL sales tax to FL Dept. of Revenue. Raffles and 50/50s do not apply.

To register for a sales tax account, access dor.myflorida.com. Click on "Businesses and Employers" on the left side of your screen. Click on "Sales & Use Tax" on the right. Scroll down to "Registration", Click on "register", Click on "Sales and Use Tax", Scroll down and click on "Start a New Registration". Answer the questions at each pop up. You can either enroll for electronic filing at this time or you can file using the booklet you will receive.

You will file based on the amount of your liability. It usually falls into the following limits.

Annual Sales Tax Collected	File/Payment Frequency
Over $1,000	Monthly
$500 - $1,000	Quarterly
$250 - $500	Semi-Monthly
Under $250	Annually

Since most Units do not add the sales tax to their food sales do the increased time of calculating and adding, it is usually easier to price your meal with the tax included. But, do **not** take the total amount collected and multiply by the tax %. You will be reducing your fundraising income. The method of calculating your sales tax liability has been explained in the Treasurer's Due Dates 2015-16 included in your packet. But, just to give you a brief explanation of the process, I will use the following example:

Register tapes from sale of lunches or special dinners should be placed in the Treasurer's bag at the end of the event. Most often, sales tax is not shown as separate item and, therefore, must be "backed out" of total sales. To do this, Total sales / 1.06 = Taxable Sales. (Example: $100 / 1.06 = 94.34. $94.34 x .06 = 5.66. $94.34 + 5.66 = $100)

If your county has a surtax (such as Brevard which has .005%, you would use the following formula: Total sales / 1.065 = Taxable Sales. (Example: $100 / 1.065 = $93.90. $93.90 x .065 = $6.10. $93.90 + $6.10 = $100.00.

Note: When possible, set up for Electronic filing. This allows you to take a discount of 2.5% when filing. Returns are due by the 20th of the month following the end of the quarter i.e. July-Sept will be due by Oct 20. If your tax liability is higher or your have been penalized in the past, your may have to file a return monthly.

Go to www.myflorida.com/dor

Login by using ___________________ Password______________

Select Sales & Use Tax

Select the correct quarter you are reporting for

Enter the information in the signature window

Complete the form with the appropriate amounts

Follow instructions to complete the transaction/payment

Be sure to print returns for audit purposes and proof of filing

FL CONSUMERS EXEMPTION CERTIFICATE

The FL Consumers Exemption Certificate is used to avoid having to pay sales tax on items you purchase and will consume while carrying out the purposes of the Auxiliary. Office supplies, school supplies or toys for Christmas presents can be purchased tax free. You can even use it to eliminate the sales tax from your hotel bill if you are paying with a check from your Unit. If you solicit items from local vendors for raffles or fundraisers, the vendor will request a copy of this form. To attain a Certificate, access the website of dor.myflorida.com, click on "Forms and Publications" on the left side of the screen. Click on "Account Management and Registration". Click on "DR-5" and download the .pdf form. Print out the form, complete it and mail it to the address indicated in the instructions. Note, you must send a copy of your Unit's charter and the IRS determination letter. A sample of the form is included in your packet but not the instructions. Some of the items have been marked as they should be when completing the form. If your Unit does not have a sales tax account, check "No".

The Certificate is valid for 5 years. Be sure to begin the renewal process prior to the expiration date.

FL DEPT. OF AGRICULTURE SOLICITATION LICENSE

Because we are a non-profit organization, we must apply for a LICENSE TO SOLICIT DONATIONS and renew it annually. **Even if you are only requesting donations for Poppies within your Post home, you are required to have a license since members from other Posts, Units or the visitors could be present.**

Registering for and renewing your annual license can be done online. However, if you have income of $25,000 or more (not the balance in your check book at the end of the year but the total money you received and deposited), you will need to pay a fee of $75, or higher depending on your income, using a VISA or Master Card credit or debit card. You can print the completed form out and mail it with your check if you prefer not to use your personal credit card.

Whether you are registering for the first time or renewing, you will need the following information to proceed:

A copy of the Treasurer's reports for the most recent fiscal year just ended June 30, 2015.
From that report, you will need the beginning bank account balance as of July 1, 2014 and the ending balance as of June 30, 2015.
Total the amount of income collected and deposited into your bank account.
Total the amount of the expenses paid out for your programs and the total amount paid for Management (office) supplies.
The names of the current Unit officers and addresses.
The Unit Corporate name and TIN (Taxpayer Identification Number).

If you have income over $25,000, you must submit the annual certification regarding conflict of interest policy. This can be scanned and uploaded during the renewal process online. "The conflict of interest policy must be certified annually by all directors, officers and trustees of the organization. A copy of the annual certification must be submitted to the FDOA as part of the organization's annual registration."

To register or renew online:
www.freshfromflorida.com
Click "Search" on right side of screen
Click "Charitable Organization"
Click "Online Registration" on left side of screen
Click "Create Account" if registering. Otherwise, login.
Supply the requested information on each window.
I recommend you print out the forms for your records and future reference towards the end of the process.
You will receive an e-mail verification.

Form 8822-B - Change of Address or Responsible Party

The easiest form for you to complete is the IRS Form 8822-B. When you have a change of President, you should complete this form and submit it within 60 days of the change. A copy of the form is included in your packet. You can access additional forms by going to www.irs.gov/forms.

FLORIDA DEPARTMENT OF REVENUE

Application for Consumer's Certificate of Exemption

DR-5
R. 11/03

Sales and Use Tax [pursuant to ss. 212.08(6), (7), and 213.12(2), Florida Statutes]

*** NO FEE REQUIRED ***

CHECK ONE:
☒ New ☐ Renewal
Certificate No. ______________

MAIL TO:
ACCOUNT MANAGEMENT/EXEMPTIONS
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

Exemption category for which you are applying (check only one):

- ☐ 501 (c)(3) Organization
- ☐ Community Cemetery
- ☐ Credit Union
- ☐ Fair Association
- ☐ Florida Fire and Emergency Services Foundation
- ☐ Florida Retired Educators Association
- ☐ Library Cooperative
- ☐ Nonprofit Cooperative Hospital Laundry
- ☐ Nonprofit Water System
- ☐ Organization Benefiting Minors
- ☐ Parent-Teacher Organization/Association
- ☐ Political Subdivision
- ☐ Religious - physical place of worship
- ☐ Religious - governing/administrative
- ☐ Religious - transportation provider
- ☐ School, College or University
- ☒ Veterans' Organization
- ☐ Volunteer Fire Department

Office Use Only
BP ______
CO ______
RS ______ **N** ___ **R** ___
PM Date ______
Date Rec'd ______

Organization Name			
Street Address			Business Phone
City	State	ZIP	County, if located in Florida
Federal Employer Identification Number (FEIN)	Is Organization incorporated? ◉ Yes ○ No	Date of Incorporation	Does organization hold IRS exempt status? ◉ Yes ○ No
Mailing Address (If different than above)			Alternate Phone
City	State	ZIP	County, if located in Florida

Does the organization receive income from the sale or lease of tangible personal property, the lease of real property or the sale of taxable services? ○ Yes ◉ No

If yes, provide the organization's sales and use tax certificate of registration number: ______________

ALL DOCUMENTS SUBMITTED WILL BE RETAINED AS PART OF THIS APPLICATION.

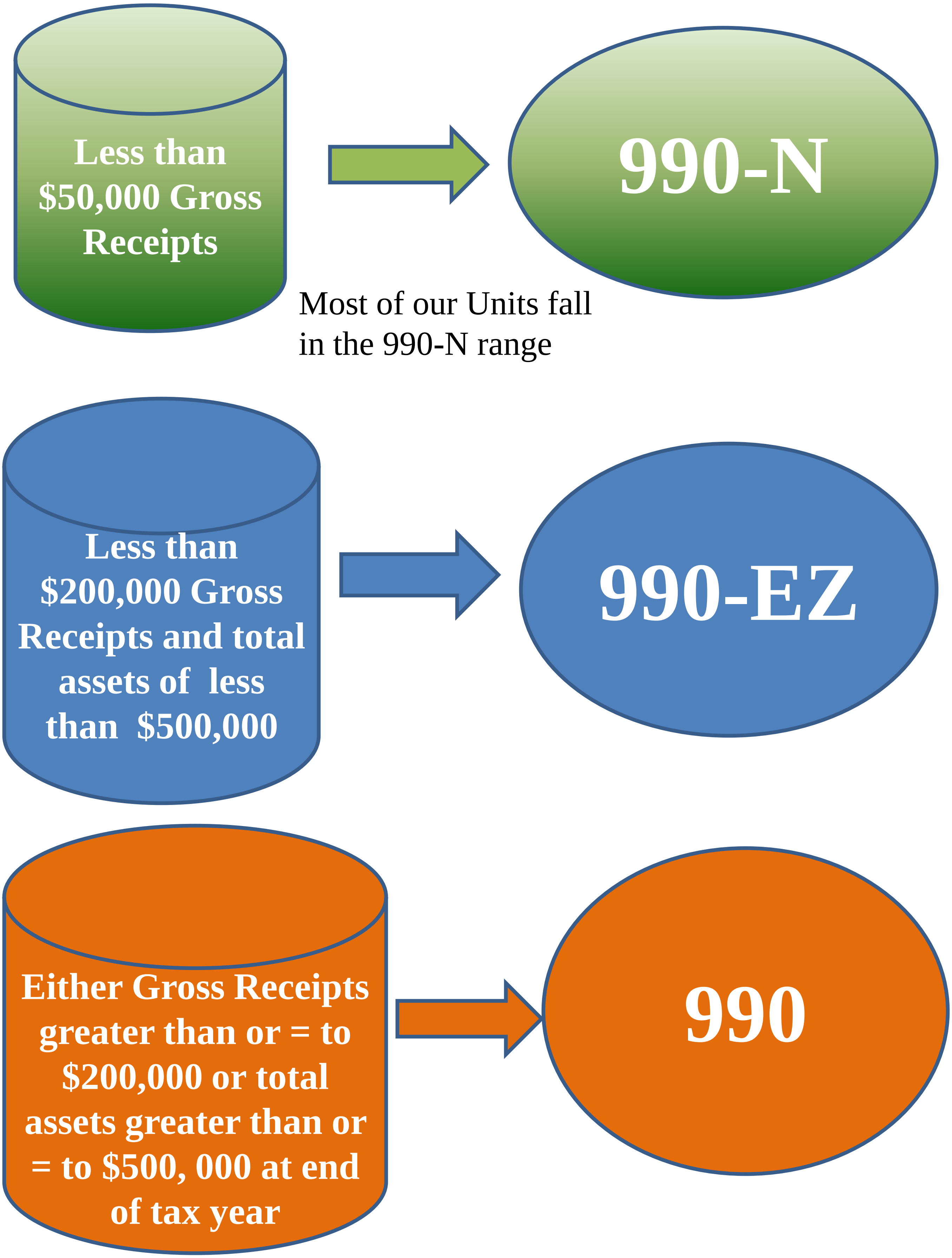
CERTIFICATION

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Consumer's Certificate of Exemption* will only be used in the manner authorized for this organization under ss. 212.08(6), (7), or 213.12(2), Florida Statutes.

I declare that I have read the information provided on this application, including the attached documentation, and that the facts stated herein are true.

______________ Signature ______________ Title

______________ Print Name ______________ Date


Less than $50,000 Gross Receipts
990-N
Most of our Units fall in the 990-N range
Less than $200,000 Gross Receipts and total assets of less than $500,000
990-EZ
Either Gross Receipts greater than or = to $200,000 or total assets greater than or = to $500, 000 at end of tax year
990

IRS FORMS 990s

Which is the right tax form for your Unit to file?
You can file a 990-N, 990-EZ or Form 990.

Some items that need to be addressed before we proceed:
Do you have your own TIN (Taxpayer Identification Number)?
Are you incorporated?
Do you have the IRS Determination Letter stating you a Non-Profit Organization?
Have you filed your 990N return every year? If you missed 3 or more years, the IRS has revoked your Non-Profit status and you will need to complete and file form 1023-EZ on Pay.gov or complete and file the form 1023 to have your non-profit status reinstated. If you missed one year, you will not be able to file the 990-N for that year. But, you can file for the current year ended and you will again be compliant.
Does your fiscal year match the Department and National fiscal year of July 1-June 30? (If not, you will need to request a letter from Department to send to the IRS, EO Entity, Mail Stop 6273, Ogden, UT 84201)

Remember, the Auxiliary is an entirely separate entity from the American Legion. You should **never** use their TIN, FL Consumers Exemption Certificate or bank account.

990-N

Do you have $50,000 or less in Gross Receipts? "Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses."

Kimberly Sullivan, Secretary/Treasurer, for Department provided instructions on filing the Unit's 990-N (E-Postcard) in the August 2015 Newsletter. A revised copy of that information is included in this packet and follows this page.

When you are filing the E-Postcard, you will see the name American Legion Auxiliary. Be sure to enter the name of your Unit in field titled "DBA" (doing business as).
Example: American Legion Auxiliary and in DBA field "Titusville Unit 1, Inc.".

DUE DATE IS THE 15 DAY OF THE 5TH MONTH AFTER THE FISCAL YEAR ENDS.
NOVEMBER 15 for the 990-N, 990-EZ and 990

Steps for Filing Your Unit's IRS 990-N e-Postcard

Step 1: If you have never filed before or you just want a refresher, go to: www://efile.form 990.org (Urban Institute) and watch the video/go through the tutorial.

Step 2: Click on the link to the 990-N form in the box in the middle of the page marked "IRS Forms Supported" or just go to www//epostcard.form990.org to begin.

Step 3: Be sure to have your Unit's login and password and the Unit EIN available if the Unit has filed in the past.

Step 4: If your Unit has never filed before, click on step 1 to register as a new user. Be sure to WRITE DOWN the Login ID you are assigned! You will use this each year when you file.

Step 5: Create your password using the following format - ALAFLUNIT_____, filling in the blank with your Unit #. WRITE DOWN your password because you will need it each time you file.

Step 6: If your Unit has filed before, you can begin with Step 2 on the Urban Institute page.

Step 7: Verify the filing year. It should always be 7/1 of the preceding year through 6/30 of the current year. If its not July-June, you'll need to contact the IRS to have your fiscal year changed so you are in compliance with National.

Step 8: You will see the name American Legion Auxiliary. Be sure to enter the rest of the name of your Unit in the field titled DBA (doing business as) so that your entire entity name is shown.

Step 9: Fill in the appropriate answers to the questions:
a. Has your Unit gone out of business?
b. Was the Unit's gross receipts less than $50,000 for the year?
c. Confirm the Unit's legal name.
d. Confirm the Unit's EIN (Taxpayer ID #).

Step 10: Click next and fill out the information as requested.

Step 11: SAVE THE PAGE

Step 12: PRINT THE PAGE (preferably to PDF so you can save it on your computer).

Step 13: CLICK SUBMIT

Step 14: Print the "Congratulations" page that shows you've submitted the return.

Step 15: YOU ARE NOT DONE UNTIL YOU RECEIVE THE IRS ACCEPTANCE CONFIRMATION VIA EMAIL. You can go to the control panel on the Urban Institute page (button across the top of the page) to check on your return's progress.

Step 16: Once the Acceptance confirmation is received, PRINT either the email you receive or the acceptance confirmation you can see on the control page (preferably to PDF) and email to Department - secretary@alafl.org.

Step 17: Make sure to keep hard copies of your filing report and acceptance in your financial records for your Unit. Your District President will want to see this during her annual visit to your Unit.

990-EZ

The guidelines for filing the 990-EZ are if you have "less than $200,000 Gross Receipts and total assets of less than $500,000", you should file a 990-EZ.

However, you can elect to file a 990-EZ rather than a 990-N but you will have to maintain complete records of member and non-member income. "All organizations filing Form 990-EZ must complete Parts 1 through V and any required schedules. You can file electronically.

Note: If you host bingo games and have gross revenue (amounts collected before payouts) over $15,000, you will need to complete a Schedule G also.

990

Most Units will not be required to file a 990. However, if you meet the requirements of "either gross receipts greater than or equal to $200,000 or total assets greater than or equal to $500,000 at end of tax year, I strongly advise contacting a CPA to prepare it for you.