



GUIDE FOR

Chapter

and

State

Treasurers

National Society
Daughters of the American Revolution
1776 D Street NW
Washington, DC 20006–5303

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INTRODUCTION

This guide has been prepared to summarize the major functions of the chapter and state treasurers. All instructions are in conformance with the *DAR Handbook and National Bylaws* of the organization which is available online with current updates or may be purchased from The DAR Store. It will help you answer questions from other members of your chapter and state.

The National Society tries to maintain the same basic schedule from year to year, but if schedule changes are necessary, they will be listed first on the Members' Website members.dar.org. January 2013 began the change from fiscal to calendar year for National, but states and chapters are not required to change except for following the new reporting dates. Routinely check the Website for announcements.

At the chapter level the treasurer works closely with the registrar and chapter regent so that applications and supplementals are submitted with the appropriate payments and signatures and also invoices submitted for payment are properly approved with documentation. It is good policy to involve another officer or member, not only for help in carrying out the duties of your office, but also to provide backup should you be unable to complete your tasks.

Similarly, the state treasurer works closely with the chapter treasurers to ensure that reporting deadlines are met and the chapters receive appropriate Chapter Achievement credit, and with her state regent to ensure that the financial reporting of the organization is timely and accurate.

In the following sections, you will find specific duties of the chapter and state treasurers, contact information, form numbers you will need and a calendar with deadlines listed.

CHAPTER TREASURERS

Remittances

Make all checks, drafts or money orders sent to NSDAR payable to the Treasurer General NSDAR. This applies to chapter checks, personal checks from members for The DAR Store, magazine subscriptions and other permitted functions. Check carefully that the amount, date and signature are correct. Do not alter or predate checks. Make certain the chapter has sufficient funds in the bank to cover the amount of the check.

Always include the chapter name, assigned chapter code, as well as the member's name and national number on all correspondence. The accuracy of names and numbers is essential.

The following is a list of different processes indicating the office at National Headquarters that is designated to help you. Forms for each of these processes are available online at members.dar.org listed under Forms and Publications and separated by the office responsible. These online forms are in Adobe Acrobat format and may be printed and reproduced for your use. Forms are sent to the chapters in the National Information Packet (NIP) and online. You might find it easiest to check under Executive Offices, Treasurer General, Resources, for a consolidated list of forms and information.

- Annual **dues** are paid in one of two ways. They may be paid online using Chapter Direct Payment and the dues invoicer on or before December 1. There is a \$0.50 one-time fee for setting up the account. No paperwork is required to be sent to National if paying online. You may also continue to pay by a chapter check payable to Treasurer General based on the calculated total on the Chapter Dues Invoice which is forwarded electronically from NSDAR in August. The total calculated on the

invoice form must match the check amount. A check and a copy of the updated final invoice form is sent to the Office of the Organizing Secretary General (OSG). This check must be postmarked by December 1 for members to be eligible to be voting delegates to their state conference and to Congress.

- A chapter check, accompanied by the Dues Remittance Form (OSG-1003) (formerly called the Chapter Dues and Fees Control Sheet OSG-1003) updated in July 2015 should be sent to the Office of the Organizing Secretary General for *dues received after the dues invoice has been sent and also for those dues remitted after the annual dues collection period* which should also include the reinstatement fee if necessary for dropped or resigned members.
- *American Spirit* magazine subscription: mail to the DAR Magazine Office.
- *Daughters* newsletter advertising: mail to the DAR Magazine Office with the ad layout.
- **Record Copies:** \$15, either a check sent to Library Copy Service for a paper copy or online, \$10 for an electronic copy with a credit card directly through the Genealogical Records Service.
- Orders for **materials and chapter supplies**, including the *DAR Handbook and National Bylaws*, acid-free paper, National Defense, ROTC materials, American History Medals, certificates and presentation jackets, posters, etc. may be obtained from The DAR Store by mail, e-mail customerservice@dar.org or on the Members' Website, online shopping.
- **Chapter Achievement Award** Section 8 chapter contributions: through the state treasurer who in turn sends them to the Office of the Treasurer General as early as possible before the early December deadline.

- **Optional donations** and contributions to qualify a member to purchase a special pin and chapter for Chapter Achievement Award credit in Section 5.B: to the Office of Development using Form DEV-1003. Note minimum amounts required. Authorization to purchase a pin will be verified through the Office of the Organizing Secretary General.
- **Contributions to the DAR Schools:** Contributions to the Friends of DAR Schools are sent to the Office of Development using Form DEV-1003; contributions to a specific school and project may be sent directly to the school and counted on the CMR but not for Chapter Achievement.
- Orders for **replacement membership certificates** and for **supplemental certificates**: a check for \$10 each, sent to the Office of the Registrar General.
- Orders for **tenure certificates** for length of membership in the NSDAR are available for 10, 20, 25, 30, 40, 50, 60, 65, 70 and 75-year increments from the Office of the Organizing Secretary General for \$10. The Years of Membership Certificate Application form is on the Members' Website and should be ordered early to allow time for the scheduled presentation ceremony.

General Guidance

Upon election to office, make sure that you have or can find online the following materials for your work: a copy of the chapter and the state bylaws, the current *DAR Handbook and National Bylaws*, this *Guide for Chapter and State Treasurers*, and Remittance forms. They may be obtained through The DAR Store in hard copy and the most current are available online.

Check each section of the *DAR Handbook and National Bylaws* for reference to all provisions that pertain to the duties

of your office. The online version is kept current and the printed version is updated once with each new national administration.

All bank accounts must be in the name of the DAR organization and have two signers.

Add to the calendar listing, the date on which additional state requirements, state dues, Chapter Achievement Awards and other important payments and reports are due. Make every effort possible to collect dues and mail remittances with a postmark no later than December 1 so that your chapter members are not embarrassed and disappointed when they register at state and national meetings, only to find that they are ineligible to serve as a delegate and have a vote because their dues arrived late.

Make it a habit to mail reports and/or remittances to your state or NSDAR so that they will be received before or by the first day of the required month. Meet the deadlines set separately by your state treasurer for remittances sent through her. Keep in mind the dates below of when essential reports and remittances are due at headquarters:

Calendar

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| September 1 | <p>If you have not received your Chapter Dues Invoice, contact the Office of the Organizing Secretary General. Dues invoices are sent electronically as a photoshot of the member database as of August 1. Non-responsive members may not be resigned by the chapter and will be dropped by national on February 28.</p> <p>Make every attempt to collect dues from each and every chapter member, enlisting help from chapter regent or others as needed. Follow-ups may be required.</p> |
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| Before December 1 | <p>Dues paid online by Chapter Direct Payment or Chapter Dues Invoice and a check with matching amount must show a carrier cancellation date no later than December 1, earlier if possible. After this date, members whose dues are unpaid are in arrears, and may not:</p> <p>1) resign; 2) transfer; 3) represent the chapter at Continental Congress.</p> |
| December 1 or before | <p>Send Chapter Achievement Donations as early as possible to allow time for processing and recording.</p> |
| January 1 | <p>Official count date for chapter members, to be made available once all payments are recorded.</p> |
| January 25 | <p>Finalize Chapter Master Report (CMR) and submit prior to February 1.</p> <p>Delinquent members report sent to the chapter treasurer for chapter follow-up if necessary.</p> |
| February 28/29 | <p>All members whose dues for the year have not been received at headquarters are automatically dropped from membership by the National Society.</p> |
| February/March | <p>Credential forms for Continental Congress are mailed from National.</p> |

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| April 1/May 1 | Voting delegates must be elected by the chapter. See <i>Bylaws</i> , Article VIII, Sections 2 & 3 and Article XIII, Section 8. |
| April 15/May 15 | Chapter credential forms must be postmarked for elected chapter representatives to be eligible to vote at Continental Congress, postmarked no later than the 15th day of the 2nd month preceding the month of Congress. |

IRS Filings

Each chapter has its own nine digit Employee Identification Number (EIN) issued by the Internal Revenue Service (IRS). The EIN is used for bank accounts and on tax and other federal forms.

The Office of the Organizing Secretary General has a list of all EINs issued to date. Do not apply for a new number before checking with the OSG. If your chapter has received a second EIN, contact the IRS to determine which number should be used and then notify the OSG of the number the IRS has assigned.

To maintain tax exempt status, **each chapter must annually** file Form 990, 990-EZ or a form 990-N with the IRS following the end of their fiscal year. While forms 990 and 990-EZ are paper forms, the 990-N is an electronic-only filing. The chapter's gross receipts determine the appropriate form and only one filing is required. To determine which of the reports is applicable to your chapter, treasurers may consult *Maintaining Group Exemption* in the "Tax Exemption and Relations with the IRS" section of the State and Chapter Finances page, and consult www.IRS.gov for further information. Failure to file will result

in the chapter's loss of its tax-exempt status and donations to the chapter by the members are not tax deductible.

Chapter Treasurer's Reports

At each chapter meeting, the chapter treasurer prepares a written report on the status of the chapter's finances and transactions. She gives a printed copy of the detailed report to the regent and recording secretary, and provides a written summary of that report for all members consisting of the beginning balance with receipts and disbursements and ending balance with enough needed details to provide members with knowledgeable information regarding chapter funds while not providing a report which is unreasonably lengthy.

She annually prepares a Financial Statement, summarizing the financial records of the chapter, including revenues and expenses in addition to the 990 report and sends it to the state treasurer for filing. Annual financial reports should be reviewed by an auditor or audit committee and compared to bank statements and invoices with an audit review statement prepared. This fulfills the requirements of the IRS to maintain the tax exempt status of the chapter and the Society.

Chapter treasurers must understand that they are the custodians of the members' money. Their books should be kept up to date, in order, and be annually audited. The National Society may request the books of a chapter at any time and must receive them with little, if any, advance notice.

Annual Dues Process

This process begins in August with the receipt of the Chapter Dues Invoice electronically from the Office of the Organizing Secretary General. The dues year for the National Society is December 1 through November 30.

Effective July 2018, an option became available to pay dues online using the Chapter Direct Payment. The deadline for signing up is October 26 to meet the December 1 dues payment deadline. There is a \$0.50 one-time fee for setting up the account. You will find the ability to sign up in e-membership, under Updates, Chapter Direct Payments. Specific webinars and instructions are provided regarding the electronic invoice form. The form is a snapshot of the member database for the chapter as of August 1. As dues are collected, the invoice form may be updated. When all dues are collected, the final invoice form will display the amount to be paid. If paying by check, the final form is to be printed twice, a printed chapter file copy and a printed copy of the completed final form to be mailed with the check. The check and invoice copy must be mailed in the same envelope and the calculated total on the invoice form and the check amount must be in agreement before mailing to the Office of the Organizing Secretary General. If paying by Chapter Direct Deposit, print a copy for the chapter file. The online payment option sends an electronic copy to National along with your online payment.

If paying by check, this payment must show a Federal Postal Service or other carrier with a cancellation date **no later than December 1**. Chapter Direct Deposit must be completed on or before December 1. Chapter Bylaws should require that the dues of its members be paid sufficiently in advance so the remittance to headquarters is received online on or before December 1 or postmarked on or before December 1 and earlier if possible to insure dues are received and recorded properly.

For dues received after the online payment of December 1 or the invoice form and check for the bulk of the members has been sent but before December 1, the chapter treasurer sends an additional check with the Dues Remittance Form (OSG-1003 Revised July 2015) listing the members with their names, national numbers and addresses to whom payment should be

credited (*National Bylaws, Article XIII, Section 11*). The form is available through The DAR Store or on the Members' Website and in the online NIP.

If a chapter sends an overpayment, it must submit a request in writing by March 1 to obtain a refund. Refunds will not be made for less than \$50.

A member whose dues are unpaid on December 1 is in arrears and is no longer entitled to the privileges of a member in good standing.

Chapters may not resign non-responsive members.

During January, the chapter treasurer must contact each member whose dues remain unpaid to inform her that if she does not pay her dues prior to the last day of February, her membership in the National Society will be terminated by the National Society and her name will be removed from membership.

The process of dropping a member takes place at the National level. Only the National Society may drop a member for non-payment of dues. The chapter treasurer does not need to notify the OSG of dropped members.

After the last day in February, a dropped member must be reinstated to become active and will need to pay the reinstatement fee in addition to the current year dues.

Overseas members, both chapter and at-large, may pay their national dues by credit card, provided payment is in full in U.S. dollars and includes a handling fee of \$2.

Carrying Members in Arrears

Some chapters have a special fund for payment of national and state dues for members whose finances would make resignation necessary. Normally, the chapter regent and

treasurer will address a member's inability to pay and process the dues according to the chapter's bylaws. It is inadvisable for chapters to carry members in arrears for dues unless there is a special fund provided for this purpose. A chapter taking this responsibility must be prepared to assume other per member obligations such as contributions to the President General's Project and assessments imposed by the chapter and state, and to be very sensitive to personal information and discrimination of its members. This process is not encouraged. Often members pool together to pay dues for friends and relatives and relieve the chapter of this responsibility which could carry legal ramifications.

Life Membership

(See National Bylaws, Article IV, Section 3)

For a payment (currently \$1,200), and completion of the required application form, the National Society offers members a Life Membership. The application and payment may be made at any age; however, the benefit of Life Membership begins after the member reaches the age of 65.

Application forms with the instructions are available from the Members' Website or from the Office of the Organizing Secretary General, and must be completed by the member and returned with each payment.

The payment to the National Society is non-refundable and is placed in the Life Membership Fund where the interest pays for the Life Member's national dues, the President General's Project contribution for each administration, and a \$10 annual credit is issued to the chapter on the Chapter Dues Invoice as payment toward the life member's chapter and state dues.

The chapter treasurer pays the member's state dues from the credit received on the Chapter Dues Invoice, and any remaining amount is retained by the chapter. If additional money is required by the chapter, the Life Member is responsible for remitting the remaining amount. (Please note that this is a provision of current or New Life Member status. Chapters will not receive the \$10 credit for members who became life members prior to this process and are categorized as Old Life Members.)

The life member membership payment may be made in equal installments in consecutive years (for example, two installments of \$600 each or four installments of \$300 each). Payment by installment will incur a processing fee. By electing the installment method of payment, the applicant for New Life Membership-Pending has agreed to make equivalent payments annually. If installments are not submitted in consecutive years, the initial life membership application and fees will become null and void, and the amount remitted will be transferred out of the Life Member Fund. A member who has already reached the age of 65 must remit the full contribution at one time to become a New Life Member.

A member under the age of 65 having completed the Life Membership application process is classified as a Life Member-Pending, and continues to accept responsibility for the payment of national, state and chapter dues until she reaches the age of 65.

Transfers

Detailed instructions regarding transfers can be found on pages 63–66 of the *2014 DAR Handbook*. Most of the process involves the chapter registrars, whose last step is that the receiving chapter sends a Membership Change Form requesting

transfer of the member to the Office of the Organizing Secretary General or updates the information in e-Membership. The role of the treasurers is to ensure that the member's national dues are paid and execution depends on the timing of the transfer.

Transfers must be members in good standing so that their national dues will have been paid for the current year. Members who transfer from one chapter to another between December and August will appear on the Dues Invoice for the next year sent by the Office of the Organizing Secretary General to the receiving chapter.

During the months of August, September, October and November, the Office of the Organizing Secretary General will not process a transfer request until the member's dues are credited for the dues year beginning December 1st. If the losing chapter has already collected the member's dues, its treasurer must remit the dues payment separately as soon as possible. If the losing chapter has not collected the member's dues, the receiving chapter must include a Dues Remittance Form (OSG-1003) and a chapter check or money order for the following year's national dues with the transfer request.

A chapter whose member is transferring to member-at-large during August, September, October and November should obtain payment of member-at-large dues from the transferring member and include a chapter check with the transfer request. If the losing chapter does not include the dues, the member is responsible for remitting the national dues. However, sending payment separately from the transfer request creates needless delays in processing the request.

Resignations

A member in good standing (current dues paid) may resign at any time during the year prior to the end of the

membership year, November 30, if she requests in writing to do so. Use the update function in eMembership or the Membership Change Form to advise the Office of the Organizing Secretary General of a resignation by e-mail at organizing@dar.org, fax to (202) 628-2098 or regular mail, postmarked on or before November 30.

Resignations are not processed as part of the annual dues process.

Non-responsive members who have paid their dues through December 1 may not be resigned by the chapter. The process of resigning non-responsive members was been eliminated by executive ruling as of June 2015. Every effort must be utilized in locating and contacting members whose dues have not been submitted for the current year so that they are not dropped from membership by national as of the last day of February.

Reinstatements

Reinstatements and new applications are approved electronically monthly by the National Board of Management.

The chapter treasurer must send to the Organizing Secretary General a Dues Remittance Form (OSG-1003) and a chapter check or money order for the dues and reinstatement fee for the reinstatement of a member. Chapter and state dues are collected as required by chapter and state bylaws.

Once a member resigns or is dropped, she requires a reinstatement to again be active. A member then owes the reinstatement fee and current year dues to national and must meet bylaws requirements for the chapter and state.

A member having resigned or dropped from membership may be reinstated:

1. To chapter membership, provided her reinstatement is approved by the chapter, and upon payment which includes a reinstatement fee of \$10 and the current annual dues to national. Chapter and state dues are collected as required by chapter and state bylaws.
2. As member-at-large, upon payment to the National Society which includes a reinstatement fee of \$10 and the current annual national At-Large member dues.

A member-at-large who resigned or was dropped for non-payment of dues may be reinstated:

1. As a member of a chapter, provided her reinstatement is approved by the chapter and upon payment which includes a reinstatement fee of \$10 and the current annual due to national. Chapter and state dues are collected as required by chapter and state bylaws.
2. As a member-at-large, upon payment which includes a reinstatement fee of \$10 and the current annual national dues for an At-Large member.

To form a new chapter:

1. A member having resigned or dropped may be reinstated as a member-at-large for the purpose of organizing a new chapter upon payment, which includes a reinstatement fee of \$10 and the current national dues.

Representation at Congress

The representation of a chapter at Continental Congress is determined by the number of members of a chapter whose dues are received by the Office of the Organizing Secretary

General postmarked on or before the December 1 preceding the Continental Congress. (*National Bylaws, Article IV, Section 2(e) (1, 2, 3).*)

A cause of disappointment and embarrassment is the loss by members of their right to serve as delegates and by chapters of their rightful representation through failure to meet the requirements of the National Bylaws regarding representation which includes receiving dues postmarked by December 1.

The chapter is responsible for assuring that members proposed for election as delegates or alternates are eligible to represent the chapter.

The chapter treasurer should notify the chapter regent in advance information regarding which members are eligible. Your signature as chapter treasurer on the annual Chapter Credentials Form is your certification that all members listed as delegates or alternates have met the following requirements:

1. The dues of a regent, vice regent, delegate or alternate must have been received in the Office of the Organizing Secretary General, postmarked by December 1. (*National Bylaws, Article VIII, Section 2.*)
2. A member must have belonged to her chapter one continuous year immediately preceding the Continental Congress. The exception would be in the case of the regent or first vice regent of a newly organized chapter or members of merged chapters who have fulfilled the one year requirement by having been members of either of the merged chapters for one year. (*National Bylaws, Article VII, Section 3.*)
3. Delegates and alternates must be elected by the first day of the second month preceding Continental Congress of each year (April 1 or May 1), and the Chapter

Credentials Form must be postmarked on or before the fifteenth day of that same month. (*National Bylaws, Article VII, Section 3.*)

STATE TREASURER

Your position as state treasurer is key to the success of your state in achieving its goals and objectives. To that end, each treasurer should have at her disposal these references: 1) *DAR Handbook and National Bylaws* 2) this *Guide for Chapter and State Treasurers*, 3) *Remittance forms*, and 4) *the NSDAR Policy for the Maintenance of Group Exemption from Federal Income Tax*, the most current of which are available online. Documents are available on the DAR Members' Website and the Treasurer General Financial Resource Area on the State and Chapter Finances page. These references will answer the majority of questions. Additional information is available at specific committee or office pages on the DAR Members' Website. See especially the Chapter Achievement Committee webpage for information on how to receive the maximum Chapter Achievement Award points for each chapter.

Should you have questions not answered by these resources, contact the Office of the Treasurer General by e-mail at tgaccounting@dar.org; by mail at 1776 D Street NW, Washington, DC 20006-5303; by telephone at (202) 879-3365; or by fax at (202) 347-4637.

Record Keeping and Accounts

It is essential that state treasurers keep complete, centralized financial records for all state activities, including the projects administered by committees and clubs. Bank accounts should be under the supervision of the state treasurer and the name on

the account should be that of the state organization with two signers. Personal names and titles are not to be used in the name of any DAR account.

The financial information is reviewed by the state appointed auditor and should be reported to the IRS on Form 990, 990-EZ or 990-N. The accompanying backup, deposit slips, invoices or backup for checks written, etc., should remain on file with the state's financial records so that in the event of an audit by the IRS, the state will have all documents relating to the information reported on its return. The auditor preparing the annual report on financial statements for the state society will need the same information including bank statements for verification. Particular care should be taken to document payments to members, including receipts and proper approvals of all disbursements.

The best practice is that all receipts and expenditures of the organization, including those of committees, clubs, special projects, etc. flow through the books of the state treasurer. If a state chooses to have separate bank accounts for such entities so that the state treasurer does not have to process all of the committee, club and project payments, the state regent and state treasurer must be signatories on the accounts. In either case, all transactions must be recorded on the books of the state.

However the state chooses to establish the bank accounts, separate projects should have a full accounting and supporting documentation for income and expenses so that separate reports can be prepared. Do not combine unlike funds when reporting.

Since separate projects and committees are not separate tax-exempt organizations registered with the IRS, checks contributing to them should be payable to the state society. Receipts given to donors should include the name of the state society to avoid questions when donors report contributions on their tax returns.

Each chapter in the state will complete an annual Financial Statement and 990 and send it to the state treasurer for filing. The state treasurer should review the chapter financial statements for potential problems in maintaining the chapter's tax exempt status and keep a check-off list to insure each chapter has submitted the reports.

Reporting

At each state meeting, the state treasurer prepares a written report of the status of the state's finances and transactions. She gives a copy of this report to the regent and recording secretary, and provides a summary for the members of the beginning balance with receipts and disbursements and ending balance. She may also report on the status of particular projects and accounts at the request of her state regent.

The annual Treasurer's Report, summarizing the financial records of the state, including revenues and expenses should be audited by an independent outside auditor or a state audit committee, or both.

Following her State conference, the state treasurer sends the audited Treasurer's Report to the Office of the Treasurer General along with a copy of the state's Form 990.

If you need assistance in preparing financial statements and audit reports, sample forms are available on the Members' Website on the Treasurer General's State and Chapter Finances page.

Remittances

The NSDAR State Treasurer's Master Report provides a method to remit chapter and state contributions to the Office of the Treasurer General. Funds must be received by National by the 25th of the month to receive credit in the month. To

ensure receipt by this date, the state treasurer should establish a cutoff date well in advance of the 25th for chapters to send their contributions to her. A copy of the Master Report form and check should be retained with the state treasurer's records.

Contributions to the Friends of DAR School Fund are sent to the Office of Development using the Donations and Contributions Form (DEV-1003). Chapter and state contributions to specific schools and projects may be sent directly to the school and reported on the CMR. They do not count for Chapter Achievement.

Contributions to the President General's Project are sent to the state treasurer by the chapters and are accompanied by the President General's Project Collection Form (TG-1006) when forwarded by the state treasurer to the Office of the Treasurer General. Chapters should be listed in the numeric order of their chapter code.

Chapter Achievement / Chapter Master Report

Each year an updated Chapter Achievement Awards Checklist for State Treasurers is available on e-Membership CMR to verify the chapter entries for their donations in Section 8 of Chapter Achievement. The state treasurers are required to independently confirm the receipt of contributions via the State Treasurer Entry link in the CMR on e-Membership. The state treasurer completes the checklist for each chapter, verifying the chapter's contributions for the national projects sent through the state treasurer. It is helpful to the chapters for the state treasurer to review chapter contributions in each category and communicate with the chapters in **early November** to assure that they are receiving all intended CAA points for Section 8 donations.

The treasurer sends her completed checklist for each chapter to the Chapter Achievement Award state chairman by February 1. As a courtesy, the state treasurer sends a copy of the checklist to each chapter and advises them of any possibly overlooked items.

Using the CAA as a guide, state treasurers also assist the chapters by developing an updated state remittance form each year which includes the Chapter Achievement donation accounts found on the online Chapter Master Report (CMR).

The state remittance form should also list state dues and state projects that receive contributions.

IRS Filings

Each state has its own nine digit Employee Identification Number (EIN) issued by the Internal Revenue Service (IRS). The EIN is used for bank accounts and on tax and other federal forms.

The National Society and its affiliates have a valuable asset in their tax-exempt status. It is the duty of each member to protect this privilege, which the DAR enjoys through a special feature of its Congressional mandate as well as a group exemption letter from the IRS.

Essential to our continued tax-exempt status is the timely filing of an annual information return or an annual notification to the IRS by the chapters and state organizations. As of tax year 2010, organizations with gross revenues above \$50,000 are required to file an annual information return Form 990 or Form 990-EZ. If Form 990 or 990-EZ is not required, they must file the Form 990-N, an online report for gross revenues less than \$50,000. Filings are due no later than the 15th of the 5th month following the end of the fiscal year. See IRS.gov Form 990.

The state treasurer is responsible not only for filing her state's 990 and forwarding a copy to national along with the audited financial report, but also for ensuring that all chapters in the state file as well. Chapters should send her a copy of their 990 and she should carefully review them to verify that the chapter has used the correct form based on the chapter Financial Statements on file, and that it is properly completed. She must ensure that the chapters understand that the IRS will automatically revoke the tax-exempt status of chapters that fail to file three consecutive years. Donations to chapters that lose their tax-exempt status are no longer tax deductible for the donor, and the chapter itself may be liable for federal income taxes.

All communications from the IRS must be answered immediately.

e-MEMBERSHIP PASSWORDS

Secure passwords to e-Membership may be requested online at the e-Membership home page after the new officer updates are received in the Office of the Organizing Secretary General and updated.

QUESTIONS

For questions not answered by these resources, contact the Office of the Treasurer General by e-mail at tgaccounting@dar.org; by mail at:

1776 D Street NW, Washington, DC 20006-5303;
by telephone at (202) 879-3365;
or by fax at (202) 347-4637.