



# VFW Auxiliary

## LOCAL AUXILIARY TREASURERS AND TRUSTEES TRAINING

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Unwavering Support for Uncommon Heroes <sup>tm</sup>



# VFW Auxiliary

## DISCLAIMER



Information contained in the following slides is for general information purposes, and should not be relied upon or treated as legal advice nor should it be considered a substitute for the advice of an attorney.



# VFW Auxiliary

## Applying for and Employer Identification Number (EIN)

- ▣ Also know as Federal Identification Number (FIN)
- ▣ EIN required to file the annual 990-N ePostcard
- ▣ No fee to register for EIN
- ▣ IRS form SS-4
- ▣ Complete on-line at [www.irs.gov](http://www.irs.gov)



Form **SS-4**  
(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service

**Application for Employer Identification Number**  
(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)  
▶ Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.  
▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003  
EIN

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <b>Veterans of Foreign Wars of the United States Auxiliary to (Name of Post) Post No. XXXXX</b>		
	2 Trade name of business (if different from name on line 1) <b>VFW Auxiliary to (Name of Post) Post No. XXXXX</b>	3 Executor, administrator, trustee, "care of" name <b>Chris A. Jones, Treasurer</b>	
	4a Mailing address (room, apt., suite no. and street, or P.O. box) <b>Address where the Auxiliary will receive mail</b>	5a Street address (if different) (Don't enter a P.O. box.)	
	4b City, state, and ZIP code (if foreign, see instructions) <b>Address Con't</b>	5b City, state, and ZIP code (if foreign, see instructions)	
	6 County and state where principal business is located <b>County, State</b>		
	7a Name of responsible party <b>Chris A. Jones, Treasurer</b>		7b SSN, ITIN, or EIN <b>123-45-6789</b>
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members <input type="checkbox"/>	
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9a <b>Type of entity</b> (check only one box). <b>Caution:</b> If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN)		<input type="checkbox"/> Estate (SSN of decedent)	
<input type="checkbox"/> Partnership		<input type="checkbox"/> Plan administrator (TIN)	
<input type="checkbox"/> Corporation (enter form number to be filed) ▶		<input type="checkbox"/> Trust (TIN of grantor)	
<input type="checkbox"/> Personal service corporation		<input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government	
<input type="checkbox"/> Church or church-controlled organization		<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government	
<input checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ <b>501(c)19 Veterans Org.</b>		<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises	
<input type="checkbox"/> Other (specify) ▶		Group Exemption Number (GEN) if any ▶	
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country
10 <b>Reason for applying</b> (check only one box)			
<input type="checkbox"/> Started new business (specify type) ▶		<input type="checkbox"/> Banking purpose (specify purpose) ▶	
<input type="checkbox"/> Hired employees (Check the box and see line 13.)		<input type="checkbox"/> Changed type of organization (specify new type) ▶	
<input type="checkbox"/> Compliance with IRS withholding regulations		<input type="checkbox"/> Purchased going business	
<input checked="" type="checkbox"/> Other (specify) ▶ <b>Compliance with IRS requirements to file 990-N ePostcard</b>		<input type="checkbox"/> Created a trust (specify type) ▶	
<input type="checkbox"/> Created a pension plan (specify type) ▶			
11 Date business started or acquired (month, day, year). See instructions. Date		12 Closing month of accounting year <b>June</b>	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input checked="" type="checkbox"/>	
Agricultural <b>0</b>	Household <b>0</b>	Other <b>0</b>	
15 First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ <b>N/A</b>			
16 Check <b>one</b> box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing		<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker	
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance		<input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail	
<input checked="" type="checkbox"/> Other (specify) ▶ <b>Not for Profit Wars Veterans Auxiliary</b>			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <b>Assit the Post and members of the Veterans of Foreign Wars. Advance fraternal, patriotic, historical, charitable, and educational....</b>			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here ▶			
<b>Third Party Designee</b>	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name	Designee's telephone number (include area code)	
	Address and ZIP code	Designee's tax number (include area code)	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)	
Name and title (type or print clearly) ▶ <b>Chris A. Jones, Treasurer</b>		Applicant's fax number (include area code)	
Signature ▶	Date ▶		



Form **W-9**  
(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**VFW OF THE US AUXILIARY TO XXXXXXX POST 12345**

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC     C Corporation     S Corporation     Partnership     Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ **NOT FOR PROFIT 501(c)19**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
Exempt payee code (if any) **1**  
Exemption from FATCA reporting code (if any) \_\_\_\_\_  
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.  
**1234 ANY STREET**

6 City, state, and ZIP code  
**KANSAS CITY, MO 64111**

7 List account number(s) here (optional)

Requester's name and address (optional)

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-					
--	--	--	---	--	--	--	--	--

or

Employer identification number

0	0	-	0	0	0	0	0	0	0
---	---	---	---	---	---	---	---	---	---

### Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ▶

Date ▶

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding, later*.



# VFW Auxiliary

## Direct Deposits



*Safe. Simple. Secure.*

- ▣ All funds to related organizations will be sent only via Electronic Funds Transfer (EFT) (aka ACH / Direct Deposit) from National Headquarters
  - You will be notified via e-mail that a deposit has been made into your bank account
  - National is **NOT** going to take funds out of your account **without** your knowledge
  - You may find the form ACH Authorization Form on the VFW Auxiliary website behind login
  - Must submit new form if changing banks, accounts, or bank information changes (i.e. bank changes names) or enter new information in **MALTA**



# ACH AUTHORIZATION FORM

ENTITY NAME \_\_\_\_\_  
(of Auxiliary, District, County Council or Department as listed on bank account)

Federal Identification Number (EIN or FIN) \_\_\_\_\_  
(as listed on bank records -- 9 digit number)

I (we) hereby authorize the Veterans of Foreign Wars of the United States Auxiliary National Headquarters, hereinafter called "**National**", to initiate entries to deposit or withdraw funds from our **Checking** account indicated below.

FINANCIAL INSTITUTION (BANK) NAME \_\_\_\_\_

BRANCH \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

TRANSIT/ABA NO. \_\_\_\_\_  
(9 digit number on bottom of check or deposit slip)

ACCOUNT NO. \_\_\_\_\_

This authority is to remain in full force and effect until **National** has received written notification from me (or either of us) of its termination in such time and in such manner as to afford **National** a reasonable opportunity to act on it.

NAME (please print) \_\_\_\_\_  
(President) \_\_\_\_\_ (Treasurer)

DAYTIME PHONE NUMBER \_\_\_\_\_  
(President) \_\_\_\_\_ (Treasurer)

E-MAIL ADDRESS TO SEND TRANSACTION NOTICE: (please print)  
\_\_\_\_\_

SIGNATURE (REQUIRED) \_\_\_\_\_  
(President) \_\_\_\_\_ (Treasurer)

DATE \_\_\_\_\_ DATE \_\_\_\_\_



**ATTACH VOIDED CHECK HERE**

**RETURN COMPLETED FORM TO:**  
VFW AUXILIARY NATIONAL HEADQUARTERS  
ATTN: ACCOUNTING  
406 W. 34<sup>TH</sup> ST., 10<sup>TH</sup> FLOOR  
KANSAS CITY, MO 64111



# VFW Auxiliary

## MALTA

- ✓ Input Auxiliary's bank information
- ✓ Edit annual dues amount
- ✓ See detail of deposits by National
- ✓ See detail of withdrawals by National
- ✓ Update members information such as name or address
- ✓ Process membership dues for continuous annual members
- ✓ Process membership dues to convert members to life
- ✓ Order membership cards
- ✓ Process event registrations for National events
- ✓ Run various reports
  - ❖ Dept Treasurer great resource of knowledge!





# VFW Auxiliary

## New Auxiliary Treasurer (Notifying the IRS)



- ❑ Need to notify IRS of change in responsible party
- ❑ File form 8822-B with the IRS within 60 days of election
- ❑ Ensures IRS correspondence goes to the new Treasurer
- ❑ Form can be found on-line at [www.irs.gov](http://www.irs.gov)



Form **8822-B**  
 (Rev. December 2019)  
 Department of the Treasury  
 Internal Revenue Service

**Change of Address or Responsible Party — Business**

▶ Please type or print.  
 ▶ See instructions on back. ▶ Do not attach this form to your return.  
 ▶ Go to [www.irs.gov/Form8822B](http://www.irs.gov/Form8822B) for the latest information.

OMB No. 1545-1163

**Before you begin:** If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here

Check **all** boxes this change affects.

- 1  Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2  Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3  Business location

<b>4a Business name</b>		<b>4b Employer identification number</b>	
VFW OF THE US AUXILIARY TO XXXXXX POST 12345		00-0000000	
<b>5 Old mailing address</b> (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.			
1234 ANY STREET, KANSAS CITY, MO 64111			
Foreign country name	Foreign province/county	Foreign postal code	
<b>6 New mailing address</b> (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.			
6789 MY STREET, ST. LOUIS MO 63123			
Foreign country name	Foreign province/county	Foreign postal code	
<b>7 New business location</b> (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.			
Foreign country name	Foreign province/county	Foreign postal code	
<b>8 New responsible party's name</b>			
SUZIE Q. SMITH			
<b>9 New responsible party's SSN, ITIN, or EIN.</b> (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)			
123-45-6789			
<b>10 Signature.</b> Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.			
Daytime telephone number of person to contact (optional) ▶		816-555-1234	

**Sign Here**

Signature of owner, officer, or representative  
 TREASURER  
 Title

Date

<b>Where To File</b>	
Send this form to the address shown here that applies to you.	
IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023



# VFW Auxiliary

## Tax Exempt Status of an Auxiliary

- ❑ IRS Publication 557
- ❑ National does not have a Group Exemption
- ❑ Group Exemptions are at the Department level
- ❑ What is a Group Exemption?
- ❑ Does your Department have a Group Exemption?
- ❑ If so, what to do to maintain Exempt status
- ❑ If not...now what?





# VFW Auxiliary

## Loss of Exempt Status or No Group Exemption



- ❑ File IRS form 1024 (19 page document) along with IRS form 8717 and appropriate filing fee (Min \$600)
- ❑ Have not filed 990-N ePostcard for 3 consecutive years
- ❑ May retroactively reinstate exemption by writing “Revenue Procedure 2014-11, Streamlined Retroactive Reinstatement” at top of IRS Form 1024
- ❑ Auxiliary can’t afford filing fee; does the Auxiliary have to be Exempt?



# VFW Auxiliary

## Loss of Exempt Status

### Effect of Losing Tax-Exempt Status

If an organization's tax-exempt status is automatically revoked, it is no longer exempt from federal income tax. Consequently, it may be required to file one of the following federal income tax returns and pay applicable income taxes:

- **Form 1120**, *U.S. Corporation Income Tax Return*, due by the 15th day of the 3rd month after the end of the organization's **tax year**
- **Form 1041**, *U.S. Income Tax Return for Estates and Trusts*, due by the 15th day of the 4th month after the end of your organization's **tax year**

<https://www.irs.gov/charities-non-profits/automatic-revocation-of-exemption>



# VFW Auxiliary

## Tax Deductibility of Donations to an Auxiliary



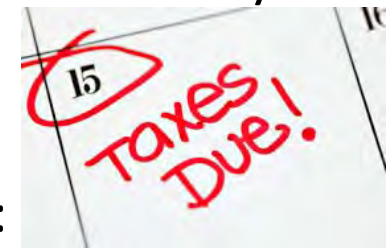
- ▣ 501 (c) 19 organizations
  - Internal Revenue Manual, Part 7, Chapter 25, Section 19 of IRS Rulings and Agreements:
    - ▣ Internal Revenue Code 170(c)3 provides income tax deduction for contributions to a post of “war veterans” if at least 90% of members are war veterans
    - ▣ The majority of members to the VFW Auxiliary are NOT war veterans
- ▣ If a VFW Auxiliary has a donation of \$500 or more, it can go through the VFW Foundation – contact Richard Potter (816) 756 - 3390



# VFW Auxiliary

## 990-N ePostcard

- ❑ Due within 4 ½ months after the end of the organization's fiscal year
  - Section 920 of Bylaws the Fiscal Year End is June 30<sup>th</sup>
  - 990-N ePostcard is due by **November 15<sup>th</sup>** each year
- ❑ Information needed to complete the 990-N ePostcard:
  - Your organization's Employer Identification Number (EIN)
  - Your organization's legal name
  - Any other names your organization uses to do business (DBA name)
  - Able to answer the following questions:
    - ❑ Are the gross receipts normally \$50,000 or less?
    - ❑ The organization's mailing address, city, state and zip code
    - ❑ The organization's website address (if it has one)
    - ❑ The name and address of one of your organization's principal officer
    - ❑ 990-N ePostcard user guide at <https://www.irs.gov/pub/irs-pdf/p5248.pdf>





# VFW Auxiliary

## 990-N ePostcard Issues

### ☐ Tax year is incorrect

#### How do I change my accounting period, and how does it affect when my returns are due?

An organization may change its accounting period by filing a return for the short tax period that results from the change. A "short tax period" is an accounting period of less than 12 months, and usually occurs when an organization starts operations, changes its accounting period or terminates.

For example: In the year it was created, "Organization EO" adopts a calendar year accounting period. In Year 4, it decides to change its accounting period to a fiscal year ending September 30. It may change its accounting period by filing a short tax period return for the year beginning January 1 and ending September 30, Year 4. It **must** write "Change in Accounting Period" at the top of this short Year 4 return. Organization EO's next return would cover the period beginning October 1, Year 4 and ending September 30, Year 5.

If the organization has already changed its accounting period within the last 10 calendar years, it must use [Form 1128](#), *Application to Adopt, Change, or Retain a Tax Year*, to change its accounting period. [Form 1128 instructions](#) explain how to complete and submit the request. A [user fee](#) no longer applies to a request for an accounting period change. The most up to date information may be found at [Revenue Procedure 2020-5](#) (updated annually; see Section 14 and Appendix A - Schedule of User Fees).

Please note that an organization may not change its accounting period by filing a Form 990-N for the short tax period. The organization must either file a Form 990-EZ or Form 990, or use Form 1128.





# VFW Auxiliary

## 990-N ePostcard



- ▣ To file a 990-N ePostcard
  - Register with the IRS website
  - Respond to the activation email sent during the registration process
  - Complete and submit the 990-N ePostcard for an exempt organization
- ▣ 990-N ePostcard must be filed electronically on the website <https://sa.www4.irs.gov/epostcard/>



# VFW Auxiliary



## First Time Users

If this is the first time you are using this online service, we will need to verify your identity before we proceed.

GET STARTED >



## Returning Users

Log in below if you've previously registered through any of the following applications:

- Get Transcript
- Identity Protection PIN (IP PIN)
- Online Payment Agreement (OPA)

Username

Mask Username

LOGIN >

[Forgot Username](#)

WARNING! By accessing and using this government computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to criminal prosecution and penalties.

[IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)



# VFW Auxiliary

**REGISTRATION: FIRST TIME USERS ONLY**

**STEP 1**

Enter your contact information, then select **SEND EMAIL CONFIRMATION CODE**

The screenshot shows the IRS logo at the top left. Below it, the heading "Step 1 of 4: Personal Information" is displayed. A note states "All fields are required." There are four input fields: "First Name", "Last Name", "Email Address", and "Re-Enter Email Address". At the bottom of the form, there are two buttons: "CANCEL" and "SEND EMAIL CONFIRMATION CODE" with a right-pointing arrow. A note at the bottom of the form area says "A confirmation code will be sent to your email address."



# VFW Auxiliary



IRS.online.services@irs.gov

Your IRS Online Services Email Confirmation Code

To [REDACTED]

**i** This is the most recent version, but you made changes to another copy. [Click here to see the other versions.](#)

Your confirmation code is: [REDACTED]

This code will expire in 15 minutes. Enter it into the Email Confirmation Code field as soon as possible to access your requested service.

This is an automated email. Please do not reply.

IRS will never initiate contact through email asking taxpayers for personal or financial information.



## Step 2 of 4: Verify Identity

- !** Do not close this browser window or you will have to restart the process.
- A confirmation code will be sent to your email address within the next 10 minutes
  - Check your spam folder if you don't receive an email.
  - If you don't receive a confirmation code within 15 minutes, please select cancel and request a new code.

Enter Confirmation Code

CANCEL

CONTINUE >



# VFW Auxiliary

**Step 3 of 4: Security Profile**

All fields are required

**User ID and Password**

User ID

Password

Re-enter Password

Primary Email

Enter a User ID of your choice. The User ID cannot be an email address, SSN, or contain a space, or special character ( !@#%&\* ).

Password Rules:

- Between 8 and 20 characters long
- Must contain at least one numeric and one special character ( !@#%&\* )
- At least one uppercase and at least one lowercase letter.
- Matching password must be re-entered.

## STEP 3B

Choose a **SITE PHRASE**. This phrase will appear on your login page before you input your password. When you see the phrase you created while logging in, you can be assured you're not on a scam or fake page. You may use spaces within the site phrase.

**Choose a Site Phrase**

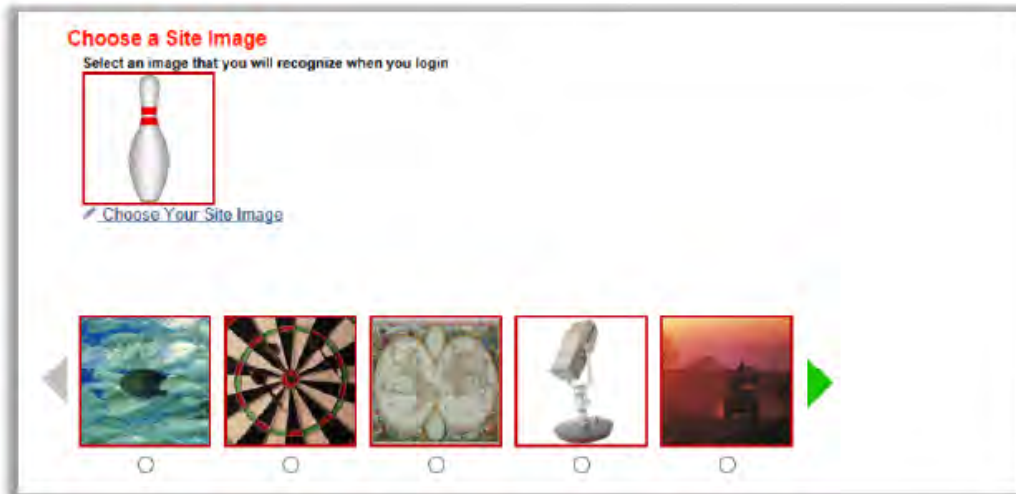
Create a phrase that you will recognize when you login



# VFW Auxiliary

## STEP 3C

Choose a **SITE IMAGE**. This image will appear on your login page before you input your password. When you see your selected image while logging in, you can be assured you're not on a scam or fake page.





# VFW Auxiliary

Question 1

Answer 1

Question 2

Answer 2

Question 3

Answer 3

Question 4

Answer 4

CANCEL CONTINUE >



# VFW Auxiliary



## User Profile Successfully Created

Your profile was successfully created. Please write down your Username for future reference.

[CONTINUE](#) >

[IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)





# VFW Auxiliary



Electronically file your Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

## e-Postcard Profile

Before you can create a Form 990-N (e-Postcard), you must create your e-Postcard Profile. Your e-Postcard Profile allows you to:

1. Designate your e-Postcard Profile as either a "Preparer" or "Exempt Organization"
2. Add EINs to your e-Postcard Profile
3. Remove EINs from your e-Postcard Profile

[More information](#) on who must file a Form 990-N.

Once created, you can update your e-Postcard profile at any time. Click the button below to get started.

MANAGE E-POSTCARD PROFILE >

## Manage Form 990-N Submissions

Once your e-Postcard Profile is created, you can use the Manage Form 990-N Submissions page to:

1. Create a Form 990-N
2. View the status of your existing Form 990-N submission(s)
3. Edit an in-progress Form 990-N
4. Delete an in-progress Form 990-N

MANAGE FORM 990-N SUBMISSIONS >

Application Version Number: 1.0.3

Version Build Date: 2016-03-08 18:18

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)



# VFW Auxiliary

From the drop down shown below, select either **Exempt Organization** or **Preparer** in the “User Type” field.

- **Exempt Organization:** Select if you are only completing 990-N for your organization.
- **Preparer:** Select if you expect to help multiple organizations.
  - Example: a preparer can be a paid preparer, such as a CPA, volunteer or someone aiding exempt organizations at a local library. By selecting **Preparer**, you can use your login to add as many organizations as you wish.

e-Postcard Profile [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile    Select EIM    Organization Details    Contact Information    Confirmation

Please select Exempt Organization or Preparer

User Type  
Select One  
Exempt Organization  
Preparer

PREVIOUS CONTINUE

After selecting the user type, select **CONTINUE**.



# VFW Auxiliary

Enter an EIN for the organization you're filing for, then click **ADD EIN**. You may also delete EINs already associated with your profile. To continue, select **CREATE NEW FILING**.

e-Postcard Profile [Home](#) | [Security Profile](#) | [Logout](#)

**e-Postcard Profile** | [Select EIN](#) | [Organization Details](#) | [Contact Information](#) | [Confirmation](#)

You are logged in as: **Exempt Organization** [Edit user type](#)

**EIN**

-  **ADD EIN**

**Currently Associated EIN(s)**

EIN	Organization Name	Date Added	Delete
No EINs are currently associated with your ID			

**DELETE EIN** **CREATE NEW FILING**



# VFW Auxiliary

Select the EIN you wish to file for from the drop down menu. Once you have selected the EIN, select **CONTINUE**.

Select EIN [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile **Select EIN** Organization Details Contact Information Confirmation

Please select the EIN for which you want to file for

EIN  
-Select EIN-

< MANAGE E-POSTCARD PROFILE CONTINUE >



# VFW Auxiliary



## Organization Details

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile    Select EIN    **Organization Details**    Contact Information    Confirmation

### Electronic Notice-Form 990-N (e-Postcard)

#### Organization Information

For the tax year ending

Has your organization terminated or gone out of business?

Are your gross receipts normally \$50,000 or less?

Organization's legal name -Line 1

Organization's legal name -Line 2

Employer Identification Number (EIN)



# VFW Auxiliary



## Contact Information

[Home](#) | [Security Profile](#) | [Logout](#)

[e-Postcard Profile](#) | [Select EIN](#) | [Organization Details](#) | [Contact Information](#) | [Confirmation](#)

### Electronic Notice-Form 990-N (e-Postcard)

#### Organization Address and Principal Officer Information

Organization's legal name

If your organization conducts business using another name (DBA), enter other names:

\* = required field

#### Organization:

DBA Name

DBA Name - continued

[ENTER ADDITIONAL DBA NAME](#)

Country\*

Number and Street (or PO Box)\*

City or Town\*

State\*

Zip Code\*

Organization's website address, if applicable

#### Principal Officer:

Type of Name\*

Person Name\*

Country\*

Number and Street (or PO Box)\*

City or Town\*

State\*

Zip Code\*

[PREVIOUS](#) | [CANCEL FILING](#) | [SAVE FILING](#) | [SUBMIT FILING](#)



# VFW Auxiliary

The filing “Confirmation” will display the filing status as “Pending.”

Click on the word **PRINT** in the bottom paragraph to print a copy for your records. Once you leave the page, you won’t be able to print this filing.

Select **MANAGE FORM 990-N SUBMISSIONS** to view or submit additional filings.

Confirmation [Home](#) [Security Profile](#) [Logout](#)

e-Postcard Profile    Select EIN    Organization Details    Contact Information    Confirmation

Your Form 990-N(e-Postcard) has been submitted to the IRS

- Organization Name: XXXXXXXXXXXX
- EIN: XX-XXXXXXX
- Tax Year: XXXXXXXXXXXX
- Tax Year Start Date: XXXXXXXXXXXX
- Tax Year End Date: XXXXXXXXXXXX
- Submission ID: XXXXXXXXXXXX
- Filing Status Date: XXXXXXXXXXXX
- Filing Status: Pending

**Note:** Print a copy of this filing for your records. Once you leave this page, you will not be able to do so.

[MANAGE FORM 990-N SUBMISSIONS](#)

## MANAGING FORM 990-N SUBMISSIONS

### STEP 13

On the “Manage Form 990-N Submission” page, your submission will show the status of “Pending.”

- After seven minutes, refresh the page (F5 key for Windows; Command-R for Mac) and the **GET UPDATED STATUS** button will be visible.
- Select **GET UPDATED STATUS** to see if your submission was accepted or rejected.
- If your submission was rejected, select the **submission ID** hyperlink for additional details.



# VFW Auxiliary

## 990-N ePostcard Issues

- ▣ Has the 990-N ePostcard been filed in past?
  - Look on IRS website for **Exempt Organization Select Check** at <http://apps.irs.gov/app/eos>
  - *Please note that the VFW Auxiliary National Headquarters has found that this website might not be up to date.*





# VFW Auxiliary

## Consolidation of Auxiliaries

- ▣ Auxiliary whose post number stayed the same
  - Federal identification number (FIN / EIN) that will continue to be used
  - Must inform bank of any name change
  - Must inform the IRS of a name change
    - ▣ Write letter to IRS on letterhead and send to:  
Internal Revenue Service  
Exempt Organizations Determinations  
Room 4024  
P.O. Box 2508  
Cincinnati, OH 45201





# VETERANS OF FOREIGN WARS AUXILIARY

August 21, 20XX

Internal Revenue Service  
Exempt Organizations Determinations  
Room 6403  
P.O. Box 2508  
Cincinnati, OH 45201  
Fax: (855) 204-6184

To Whom It May Concern:

I would like to update the information for my organization's Employer Identification Number. My name is Chris A. Jones, Treasurer and principal officer of the formerly named Veterans of Foreign Wars of the United State Auxiliary to (Name of Post) Post XXXX. The Employer Identification Number for this organization is XX-XXXXXXX. The new name of the organization associated with EIN XX-XXXXXX is Veterans of Foreign Wars of the United States Auxiliary to (New Consolidated Name of Post) to Post No XXXX.

We respectfully request that an Affirmation Letter be issued to us indicating our organization's name has been updated.

Regards,

Chris A. Jones, Treasurer and Principal Officer, Veterans of Foreign Wars of the United States Auxiliary to Post No XXXX

\*\*\*Include the Order of Consolidation\*\*\*



# VFW Auxiliary

## Consolidation of Auxiliaries

- ▣ The Auxiliary that no longer exists must inform the IRS
  - File final 990-N ePostcard





# VFW Auxiliary

## President & Treasurer Bonds

### ▣ Section 814 of National Bylaws:

- It is the duty of the Trustees to see that the offices of the President & Treasurer are bonded with an indemnity company authorized by National Headquarters or the Department
  - Who is the Department (President? Treasurer? C of A?)
- The bond must be in a sum at least double the amount of funds and value of property for which the President & Treasurer may be accountable
- The amount of the **bond shall be approved by the body** and the bond premium shall be paid from their funds
- The office of President shall hold the original bond of both offices



# VFW Auxiliary

## President & Treasurer Bonds

- ❑ Any VFW Auxiliary...failing to have the office of President & Treasurer bonded...shall be deprived of VFW Auxiliary representation on all levels
- ❑ After the Installation Report is input a bond may be purchased by the Treasurer on 7/1
- ❑ If an Installation Report is never input, a bond cannot be purchased by the Auxiliary officers
- ❑ The bond runs from September 1 through August 31 each year, and the premium is due in advance prior to September 1st



# VFW Auxiliary

## President & Treasurer Bonds

- ▣ Upon receipt of payment, a bond certificate will be available to the officers of the Auxiliary once the pending clearance time frame as passed
- ▣ The President shall retain the Bond
- ▣ The bond bonds the “offices” of the President & Treasurer. It does not bond the “individuals” holding the offices
  - If there is a change of President or Treasurer during the term of the bond, the new President or Treasurer is bonded without further action



# VFW Auxiliary

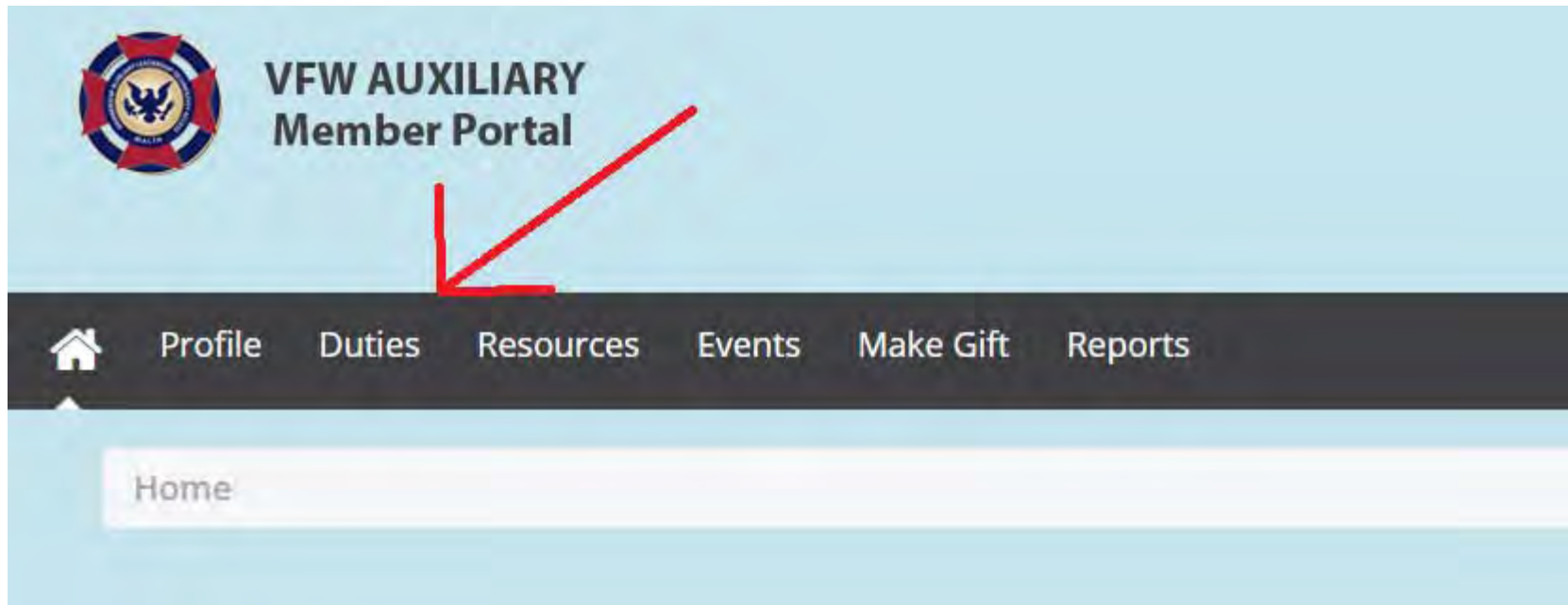
## President & Treasurer Bonds

- ▣ In the event that a shortage is discovered:
  - A thorough audit should be made, and the exact amount of loss determined
  - The Trustees should contact the Tallman Insurance Agency at 816-753-2345
  - National HQ is not involved with the use of a bond
- ▣ Bingo and other gambling funds are not covered under this bond
  - Any Auxiliaries who have gambling operations should bond the individual accountable for the gambling funds through a separate policy on their own
  - To obtain a quote on group rates, they may contact Tallman Insurance Agency



# VFW Auxiliary

## President & Treasurer Bonds







# VFW Auxiliary

## President & Treasurer Bonds

Home Profile Duties Resources Events Make Gift Reports

Department Treasurer District Treasurer District Secretary Auxiliary Treasurer

Department of [REDACTED]

*Shortcuts*

-  [Process Dues](#)
-  [Reports](#)
-  [Receipts](#)
-  [Withdrawals by National](#)
-  [Deposits by National](#)
-  [Make a Gift](#)
-  [Purchase Bond](#)





# VFW Auxiliary

## President & Treasurer Bonds

Home | Profile | Duties | Resources | Events | Make Gift | Reports

Home | Officers | Auxiliary Treasurer | Purchase Bond

### Purchase Bond - [REDACTED]

**For Treasurer and President**

**Bond Amount \*** \$ 10,000  
Whole Dollar Amounts Only

**Premium Per Office \*** \$ 15.00

**Total Due \*** \$ 30.00

You are purchasing a bond of \$10,000.00 for your Treasurer and President for September 01, 20[REDACTED] through August 31, 20[REDACTED] for \$30.00

**Payment Method** Select Payment Method



# VFW Auxiliary

## President & Treasurer Bonds

### Bond for Treasurer and President

Valid from September 01, [REDACTED] through August 31, [REDACTED]

**Bond Amount \***

\$ 10,000

*Whole Dollar Amounts Only*

**Premium Per Office \***

\$ 15.00

**Total Due \***

\$ 30.00

I hereby agree to the Terms and Conditions of Purchase. [Click Here to Read Terms and Conditions](#)

I have been authorized to purchase a Bond for this amount by Vote or by standing rule.

[Purchase Bond](#)

[Cancel](#)





# VFW Auxiliary

## Cancer Grants

- ☐ Cancer Grant form available on website
- [www.vfwauxiliary.org](http://www.vfwauxiliary.org)
- Click on Member Benefits



# VFW Auxiliary

## Cancer Grants

☐ Look under  
Additional  
Benefits

☐ Only this version  
of the cancer  
grant will be  
accepted

The screenshot shows the VFW Auxiliary website with the following content:

- Logo: VFW AUXILIARY UNWAVERING SUPPORT FOR UNCOMMON HEROES®
- Navigation: HOME, JOIN US, ABOUT US, WHAT WE DO, EVENTS, SCHOLARSHIPS, BLOG, MEDIA, CONTACT US, MEMBER LOGIN
- Breadcrumb: Home / Member Benefits
- Text: The VFW Auxiliary is pleased to offer our members access to one of the nation's largest networks of money-saving products and services in the insurance and benefits industry.
- Insurance Plans
  - [Auto and Home Insurance](#)
  - [Term Life Insurance](#)
  - [Guaranteed Issue Term Life Insurance](#)
  - [Long Term Care Insurance](#)
  - [Medicare Supplement Insurance](#)
  - [Dental Insurance](#)
  - [Cancer/Critical Illness Insurance](#)
- Additional Benefits
  - [Cancer Grants](#)
  - [Dental & Vision Discounts](#)
  - [Hearing Plans – Hear in America](#)
  - [Prescription Savings – Rx Savings Card](#)
  - [Life Line Screening](#)
  - [ID Theft Protection](#)
  - [Pet Insurance](#)
  - Hartford Travel Accident Insurance
  - Hartford All Accident Insurance
  - Genworth Long Term Care
  - Hospital Indemnity
- Travel Benefits
  - [Comfort Tours](#)
  - [Cruise Holidays](#)
  - [Veterans Holidays](#)
- VFW Auxiliary BenefitHub
  - [Discounts on various products and services, benefits, insurance and professional advice.](#)
- VFW Auxiliary American Express Card or MasterCard
  - SHOW YOUR SUPPORT WITH THE VFW AUXILIARY ISSA REWARDS™ CREDIT CARD
  - Available on both American Express® Card and MasterCard®
  - [Apply Now](#)



# Cancer Grant Application

**Instructions:**

- \* Member must meet eligibility requirements below.
- \* Member and Physician sections must be completed legibly and in their entirety. If member is unable to sign, a Power of Attorney (POA) may sign. If POA signs, then POA documentation must be submitted.
- \* If the member is deceased, next of kin may submit application with documentation of proof of death such as obituary, doctor's letter, death certificate, etc. Application and proof of death must be received at VFW Auxiliary National Headquarters within 30 days of member's passing.
- \* Grants will ONLY be made payable to the VFW Auxiliary member.
- \* Do NOT send any other supporting documents, as it will not be considered.
- \* Mail original, completed application to:

VFW Auxiliary National Headquarters  
 Attn: Cancer Grants  
 406 West 34th Street, 10th Floor  
 Kansas City, MO 64111



**Eligibility Requirements:**

- 1) Applicant must be a member of the VFW Auxiliary for one (1) full year and current dues must be paid.
- 2) After twelve (12) months have passed from date of diagnosis or last treatment, application will be rejected.
- 3) A member is allowed two grants during lifetime.

*Twelve (12) months must elapse between new diagnosis and/or treatment from date of first grant.*

*Continuous treatment which lasts beyond the twelve (12) month period may qualify for a second grant.*

THIS SECTION IS TO BE FILLED OUT BY MEMBER	THIS SECTION IS TO BE FILLED OUT BY ATTENDING PHYSICIAN
Membership ID #	Type of cancer diagnosed
Auxiliary Post #	Date diagnosed with this cancer (MM/DD/YYYY)
Member's Name (as shown on membership card)	Last date of treatment for this cancer (MM/DD/YYYY)
Date of Birth (MM/DD/ YYYY)	Physicain's Office / Hospital Name
Email Address	Phone Number
Phone Number	Physician's Name
Street Address	Street Address
City, State and ZIP Code	City, State and ZIP Code
Date Member Signed (MM/DD/YYYY)	Date Physician Signed (MM/DD/YYYY)
Member's Signature	Physician's Signature

*By submission of this application, you grant authority for the VFW Auxiliary to contact the attending physician. If grant is approved, funds must be deposited within six months or the grant is forfeited. REV. 6-18*



# VFW Auxiliary

## Cancer Insurance

- ❑ Cancer Insurance is no longer administered by National Headquarters
- ❑ AMWINS handles all Cancer Insurance Issues

AMWINS

P.O. Box 535007

Grand Prairie, TX 75053

(877) 853-4539 8am to 8pm (Eastern), M-F







# VFW Auxiliary

A local Auxiliary has the right to possess a credit card acceptance machine. This is by vote of the local Auxiliary and with the understanding that the Auxiliary will assume all risk and fees associated with the credit card acceptance machine.



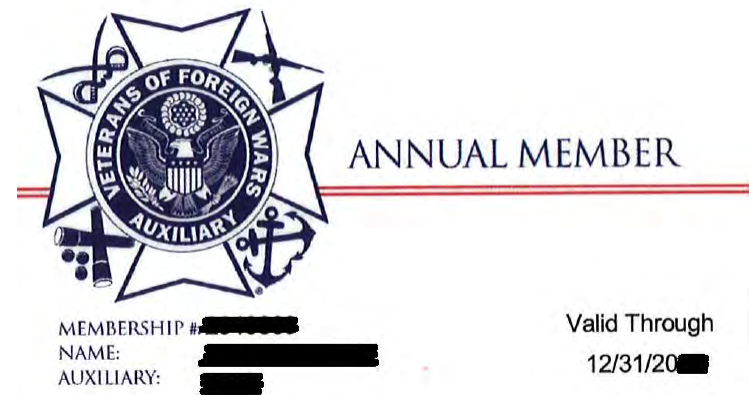


# VFW Auxiliary

## Annual Membership Cards

-Annual membership cards will be sent directly to the member approximately two weeks after the payment has been processed in MALTA.

-Temporary membership cards can be accessed in MALTA while waiting for membership card to arrive.



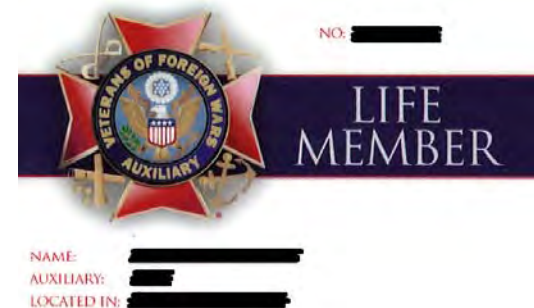
\*\* If not received in 2 months by member – notify HQ. If 4 months elapses, must pay \$5 for new card



# VFW Auxiliary

## Life Membership Cards

- ▣ Card issued free of charge when life membership is purchased
  - ▣ If not received in 2 months by member – notify HQ. If 4 months elapses, must pay \$10 for new card
  - ▣ New life card issued free if transferring Auxiliaries
    - ▣ No card will automatically be issued for transfer to at large or transfer back to an Auxiliary where previously a member
- ▣ \$10 fee for replacement for:
  - ▣ Name change
  - ▣ Damaged / Lost / Stolen





# VFW Auxiliary

## Life Membership Per Capita

- ▣ Life member per capita payout – 2x per year
  - ▣ January – All life members as of December 31<sup>st</sup>
  - ▣ August – Life memberships that were processed between January 1<sup>st</sup> and June 30<sup>th</sup>



# VFW Auxiliary

## Auxiliary Treasurer's Report

- ▣ At each Auxiliary meeting, the Treasurer shall make a report following the reading of the minutes
- ▣ The Auxiliary Treasurer's Report shall contain:
  - Balance on hand as of the last report (Beginning Balance)
  - Amount of funds received from all sources since the last report
  - Amount expended since last report
  - Balance on hand (Ending Balance)
  - The report must show all receipts and disbursements in detail, including the name of the person or organization to whom the check is issued and stating for what purpose





**Veterans of Foreign Wars of the United States Auxiliary to [Name of Post] Post No. XXXX**  
**Treasurer's Report -- Suggested Format**  
**As of June 30, 20XX**

Ending Balance of General Fund	520.00	
Ending Balance of Cancer Fund	1,600.00	
Ending Balance of Relief Fund	<u>0.00</u>	
<b>TOTAL OF ALL FUNDS (Book Balance)</b>		<b>2,120.00</b>

Bank Balance 2,120.00

Listing of Outstanding Deposits:

<u>Date</u>	<u>Amount</u>	
	<u>                    </u>	
<b>TOTAL OUTSTANDING DEPOSITS</b>		<b>0.00</b>

Listing of Outstanding Checks:

<u>Date</u>	<u>Reference</u>	<u>Amount</u>	
		<u>                    </u>	
<b>TOTAL OUTSTANDING CHECKS</b>			<b>0.00</b>

**CALCULATED BANK BALANCE (Should match the Book Balance)** **2,120.00**

Signed: \_\_\_\_\_  
Sue Jones, Treasurer



Veterans of Foreign Wars of the United States Auxiliary to [Name of Post] Post No. XXXX  
Treasurer's Report -- *Suggested Format*  
As of June 30, 20XX

**GENERAL FUND:**

Beginning Balance of General Fund \$500.00 A

**RECEIPTS IN:** *(provide in detail since last report)*

<u>Date</u>	<u>Reference</u>	<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
6/1/20XX	1784	Martha May	20XX Membership	20.00
6/5/20XX	1785	James Williams	20XX Membership	20.00
-----				
-----				
-----				

TOTAL RECEIPTS IN SINCE LAST REPORT 40.00 B

**DISBURSEMENTS OUT:** *(provide in detail since last report)*

<u>Date</u>	<u>Reference</u>	<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
6/10/20XX	2081	Dept of XX	Dues 6/1/XX - 6/5/XX	20.00
-----				
-----				
-----				

TOTAL DISBURSEMENTS OUT SINCE LAST REPORT 20.00 C

Ending Balance of General Fund 520.00 D

=A + B - C = D



Veterans of Foreign Wars of the United States Auxiliary to [Name of Post] Post No. XXXX  
Treasurer's Report -- *Suggested Format*  
As of June 30, 20XX

**CANCER FUND:**

Beginning Balance of Cancer Fund

\$600.00 A

**RECEIPTS IN:** *(provide in detail since last report)*

<u>Date</u>	<u>Reference</u>	<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
6/15/20XX	Fundraiser	Cake Sale	CAR Fundraiser	1,000.00
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

TOTAL RECEIPTS IN SINCE LAST REPORT

1,000.00 B

**DISBURSEMENTS OUT:** *(provide in detail since last report)*

<u>Date</u>	<u>Reference</u>	<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

TOTAL DISBURSEMENTS OUT SINCE LAST REPORT

0.00 C

Ending Balance of Cancer Fund

1,600.00 D

=A + B - C = D







# VFW Auxiliary

## Auxiliary Treasurer's Report

- ▣ A copy of the Treasurer's Report goes to the Secretary to be included in the minutes



- ▣ As per the Auxiliary Order of Business, after the Treasurer's report it is customary for the Presentation of Bills to be approved to be paid



# VFW Auxiliary

## Retention of Auxiliary Records

- ▣ Most accounting records = 6 years
  - Accounts Receivables
  - Accounts Payables
  - Canceled Checks
  - Bank Statements
- ▣ Great resource
  - Booklet of Instructions in Bylaws (yellow pages)
- ▣ Paper vs. electronic file keeping





# VFW Auxiliary

## Duties of Auxiliary Secretary

- ▣ Per Section 812 of Bylaws – Auxiliary Secretary keeps in books or files:
  - Copy of current Bylaws
  - Record of all minutes of each meeting
    - ▣ Each page shall be numbered consecutively & provide a space for Trustees to initial
    - ▣ Treasurer's reports & audit reports must be in minutes
    - ▣ Corrections are made in margins
  - All orders & circulars issued by National or Department for current year





# VFW Auxiliary

## Duties of Auxiliary Secretary

- A letter file of all correspondence
  - General correspondence retained for 1 year
  - Policy and rulings are to be maintained permanently
- All communications from National or Department shall be read at meetings
- Notify offices the names & addresses of elected and appointed Officers
- Maintains roll of deceased members with dates of death
- Inputs or transmits names of Delegates & Alternates within 30 days of election



# VFW Auxiliary

## Trustees and Audits



- ▣ Per Sections 802 & 804 of Bylaws:
  - Each Auxiliary, County Council and District shall have 3 elected Trustees
  - Trustees shall serve a term of 3 years
  - One Trustee will be elected at the time Officers are elected each year
  - Each Auxiliary, County Council, and District will have:
    - A First Year Trustee. The First Year Trustee (also known as Senior Trustee) will serve as the Chairman of the Trustees
    - A Second Year Trustee
    - A Third Year Trustee



# VFW Auxiliary

## Trustees and Audits

### ▣ Duties of Trustees (Sec 814 Bylaws)

- Properly audit the books and records of the VFW Auxiliary Treasurer and Secretary
- Complete the audit and forward a signed copy of the audit to the Department Treasurer no later than the end of the month following the expiration of each quarterly period



# VFW Auxiliary

## Trustees and Audits

Quarter	Months Covered	Audit Completed by	<u>Approved Audit sent to Department Treasurer no later than</u>
First	January, February, March	April 30, Annually	<u>May 31, Annually</u>
Second	April, May, June	July 31, Annually <i>NOTE: Both outgoing and incoming Treasurers and Trustees should be present.</i>	<u>August 31, Annually</u>
Third	July, August, September	October 31, Annually	<u>November 30, Annually</u>
Fourth	October, November, December	January 31, Annually	<u>February 28, Annually</u>





# VFW Auxiliary

## Trustees and Audits

- Sign and date all pages attached to record books at the time of the audit
- Submit and read the written audit report during a VFW Auxiliary meeting.
- Verify all expenditures of the VFW Auxiliary and certify by their signatures to the correctness of each bill before payment may be made
- Shall audit the records and accounts of all committees, Officers and members having to do with the receipt and expenditure of the VFW Auxiliary funds and perform such other duties incident to their office as the VFW Auxiliary may direct or the law require
  - ▣ 990-N ePostcard filing, 8822-B filing, other tax forms



# VFW Auxiliary

## Trustees and Audits

- See that that the offices of President and Treasurer are bonded with an indemnity company authorized by National HQ or the Department
  - The bond must be in a sum at least double the amount of funds and value of property for which, so far as can be anticipated, the President and Treasurer may be accountable
  - The amount of the bond shall be approved by the body and bond premium paid from their funds
  - The office of President shall hold the original bond of both offices
  - A copy of the bond shall be incorporated into the minutes each year.



# VFW Auxiliary

## Trustees and Audits

- A minimum of 2 Trustees are to attend an audit
  - ▣ Under extenuating circumstances, a pro tem Trustee can be appointed by the President to audit the books
  - ▣ Should a Trustee resign, move away, etc. the VFW Auxiliary will elect a member to fill the un-expired term of that particular Trustee



# VFW Auxiliary

## Trustees and Audits

- Negligence on the part of the Trustees in carrying out the mandates of Section 814 of the Bylaws, or in attending audits, shall make them individually and collectively responsible, with any others, for any discrepancy
- Sec 309 of Bylaws - Any VFW Auxiliary in arrears for failure to bond or to make quarterly audits will be deprived of VFW Auxiliary representation on all levels



# VFW Auxiliary

## Preparing for an Audit

- ▣ Items to have available:
  - Permanent record books of the Treasurer and Secretary
  - The checkbook
  - Any savings books or investments
  - Cash receipts book
  - Receipts and bills
  - Membership records such as Transmittals, Comprehensive Membership Report, Membership Transfers Report, and Membership Paid Report





# VFW Auxiliary

## Preparing for an Audit

- All Treasurer's Reports given at each meeting
- Minutes of each meeting
- Bank Statements along with canceled checks
- Copy of the most recent audit
  - ▣ Ending balances of previous audit are beginning balances of current audit
- Copy of Standing Rules (if applicable)
- Blank Audit Forms (Treasurer can get in MALTA in Treasurer's Resources area)



# VFW Auxiliary

VFW AUXILIARY TO [NAME OF POST] POST NO. \_\_\_ DISTRICT \_\_\_ DEPARTMENT \_\_\_  
 DISTRIBUTION OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCE BY FUND

FOR PERIOD OF \_\_\_\_\_ TO \_\_\_\_\_

FUND	CASH BALANCE LAST REPORT	RECEIPTS	DISBURSEMENTS	CASH BALANCE THIS REPORT
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
Dept. & Nat'l Dues	\$ _____	\$ _____	\$ _____	\$ _____
Restricted (i.e. Cancer Insur)	\$ _____	\$ _____	\$ _____	\$ _____
Relief Fund	\$ _____	\$ _____	\$ _____	\$ _____
TOTALS	\$ _____	\$ _____	\$ _____	\$ _____
Other (i.e. Cancer Aid)	\$ _____	\$ _____	\$ _____	\$ _____
Other (i.e. National Home)	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
TOTALS	\$ _____	\$ _____	\$ _____	\$ _____
Savings Account	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Balance -- All Funds Including Savings Account</b>	\$ _____	\$ _____	\$ _____	\$ _____

## BANK STATEMENT RECONCILIATION

Bank balance as shown on bank statement \$ \_\_\_\_\_

Less Outstanding checks:

Check Number	_____	\$ _____	
Check Number	_____	\$ _____	
Check Number	_____	\$ _____	
Check Number	_____	\$ _____	
Total Amount of Outstanding Checks:		\$ _____	Subtotal:

Plus Outstanding deposits:

Date	_____	\$ _____	
Date	_____	\$ _____	
Total Amount of Outstanding Deposits:		\$ _____	

Total Adjusted Bank Balance \$ \_\_\_\_\_

THIS IS TO CERTIFY THAT THE BOOKS OF THE SECRETARY  
 AND TREASURER HAVE BEEN AUDITED, FOUND CORRECT,  
 AND ALL MONEYS PROPERLY ACCOUNTED FOR.

**TRUSTEES: (sign & date)**

DATE AUDIT WAS CONDUCTED \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



# VFW Auxiliary

## Performing an Audit

- ▣ Review and check Treasurer's book against the checkbook to ensure all receipts and expenditures are listed
  - Cash receipt book transactions in Treasurer's book
  - Receipts in Treasurer's book = deposits
  - Expenditures in Treasurer's book = checks written
- ▣ Reconcile Bank Statements
  - Review canceled checks and compare to checkbook and Treasurer's book
  - List outstanding checks (checks which have not yet cleared the bank) by check number and amount
  - List outstanding deposits by date and amount
  - Balance of bank statement + outstanding deposits – outstanding checks = balance of check book





# VFW Auxiliary

## Performing an Audit

- ▣ Review and check Secretary's minutes to ensure that all expenditures other than membership transmittals were either authorized by a motion or are in the VFW Auxiliary's standing rules.





# VFW Auxiliary

## Performing an Audit

- ❑ Compare Auxiliary records against National's reports
  - In MALTA the Auxiliary Officer's can run reports for:
    - ❑ Withdraws from National
    - ❑ Deposits by National
    - ❑ Dues Paid By-Membership
    - ❑ Transferred Members
    - ❑ CMR (Comprehensive Membership Report)
  - **Ensure that every member that has paid dues shows as paid in National's reports!**





# VFW Auxiliary

## Performing an Audit

- ▣ Trustees must **report, not correct**, any errors found (“Findings”) on the audit report or a separate sheet attached to the audit report





# VFW Auxiliary

## Performing an Audit



- ▣ **Suggested Tasks for 1<sup>st</sup> Year Trustee (Chairman)**
  - Review the checkbook against cancelled checks and deposits
  - List outstanding checks by check number & amount; list outstanding deposits by date & amount for inclusion on audit report form
  - Reconcile bank statement with the checkbook
  - Reconcile all dues against National membership reports
  - Read totals from previous audit as beginning balances of current audit
  - Sign reverse side of last checkbook stub, last receipt stub, last bank statement, and Secretary's book and Treasurer's book
  - Review, date, and sign the completed audit form



# VFW Auxiliary

## Performing an Audit

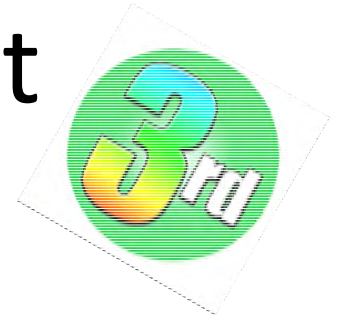


- ▣ **Suggested Tasks for 2<sup>nd</sup> Year Trustee**
  - Review and check the bank statement and cancelled checks to match expenditures
  - Review and check the deposits and compare with receipts
  - Total all receipts; total all disbursements and calculate new cash balance
  - Read totals to 1<sup>st</sup> Year Trustee for incorporation into audit form
  - Ensure that all appropriate tax forms have been filed (990-N ePostcard, Form 8822-B, bingo licensing, etc.)
  - Sign reverse side of last checkbook stub, last receipt stub, last bank statement, and Secretary's book and Treasurer's book
  - Review, date, and sign the completed audit form



# VFW Auxiliary

## Performing an Audit



### ▣ Suggested Tasks for 3<sup>rd</sup> Year Trustee

- Read from Treasurer's book receipts and expenditures
- Review Secretary's minutes for authorization of expenditures (except for membership transmittals and expenditures authorized by standing rules)
- Prepare the audit report form on basis of information from other Trustees
- Sign reverse side of last checkbook stub, last receipt stub, last bank statement, and Secretary's book and Treasurer's book
- Review, date, and sign the completed audit form
- Mail a copy of the completed audit to the Department Treasurer after it has been accepted by motion as read at a VFW Auxiliary meeting



# VFW Auxiliary

## Performing an Audit

### 3rd Year Trustee

- Read Treasurer's book receipts and expenditures
- Read Secretary's minutes for expenditure authorization
- Prepare Audit Report form
- Sign back side of last checkbook stub
- Sign last bank statement
- Sign Secretary's and Treasurer's Book
- Sign and date completed Audit Report form
- Mail copy of Audit to Department after it has been accepted

### 2nd Year Trustee

- Review bank statement and cancelled checks to match expenditures
- Review deposits and compare with receipts
- Total all receipts and disbursements and calculate new cash balance
- Read totals to 1st year Trustee to put on Audit Report form
- Ensure all appropriate tax forms have been filed
- Sign back side of last checkbook stub
- Sign last bank statement
- Sign Secretary's and Treasurer's Book
- Sign and date completed Audit Report form

### 1st Year Trustee (Chairman)

- Review checkbook against cancelled checks and deposits
- List any outstanding checks
- List any outstanding deposits
- Reconcile bank statement with checkbook
- Reconcile dues against National membership reports
- Read totals from previous audit as beginning balances of current audit
- Sign back side of last checkbook stub
- Sign last bank statement
- Sign Secretary's and Treasurer's Book
- Sign and date completed Audit Report form



# VFW Auxiliary

## Performing an Audit

- ▣ Trustees prepare and sign the audit report
  - **The Treasurer does not prepare the audit report**
- ▣ A copy of the accepted audit must be given to the Secretary for incorporation into minutes
- ▣ The audit should be conducted in an environment conducive to conducting business
- ▣ The President, Treasurer, and Secretary should attend the audit
  - At the 2<sup>nd</sup> quarter audit meeting the outgoing Treasurer and incoming Treasurer should attend the audit





# VFW Auxiliary

## Performing an Audit

VFW AUXILIARY TO [NAME OF POST] POST NO.   (A)   DISTRICT   (B)   DEPARTMENT   (C)    
 DISTRIBUTION OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCE BY FUND

FOR PERIOD OF                   (D)                   TO                   (E)                  

FUND	CASH BALANCE LAST REPORT	RECEIPTS	DISBURSEMENTS	CASH BALANCE THIS REPORT
General Fund	\$ 1	\$ 12	\$ 23	\$ 34
Dept. & Nat'l Dues	\$ 2	\$ 13	\$ 24	\$ 35
Restricted (i.e. Cancer Insur)	\$ 3	\$ 14	\$ 25	\$ 36
Relief Fund	\$ 4	\$ 15	\$ 26	\$ 37
<b>TOTALS</b>	<b>\$ 5 = Lines 1+2+3+4</b>	<b>\$ 16 = Lines 12+13+14+15</b>	<b>\$ 27 = Lines 23+24+25+26</b>	<b>\$ 38 = Lines 34+35+36+37</b>
Other (i.e. Cancer Aid)	\$ 6	\$ 17	\$ 28	\$ 39
Other (i.e. National Home)	\$ 7	\$ 18	\$ 29	\$ 40
Other	\$ 8	\$ 19	\$ 30	\$ 41
<b>TOTALS</b>	<b>\$ 9 = Lines 5+6+7+8</b>	<b>\$ 20 = Lines 16+17+18+19</b>	<b>\$ 31 = Lines 27+28+29+30</b>	<b>\$ 42 = Lines 38+39+40+41</b>
Savings Account	\$ 10	\$ 21	\$ 32	\$ 43
<b>Total Balance -- All Funds Including Savings Account</b>	<b>\$ 11 = Line 9+10</b>	<b>\$ 22 = Lines 20+21</b>	<b>\$ 33 = Lines 31+32</b>	<b>\$ 44 = Lines 42+43</b>

### BANK STATEMENT RECONCILIATION

Bank balance as shown on bank statement			\$ <u>45</u>
<b>Less Outstanding checks:</b>	Check Number	<u>46</u>	\$ <u>47</u>
	Check Number	<u>46</u>	\$ <u>47</u>
	Check Number	<u>46</u>	\$ <u>47</u>
	Check Number	<u>46</u>	\$ <u>47</u>
	<b>Total Amount of Outstanding Checks:</b>		\$ <u>48</u>
<b>Plus Outstanding deposits:</b>	Date	<u>50</u>	\$ <u>51</u>
	Date	<u>50</u>	\$ <u>51</u>
	<b>Total Amount of Outstanding Deposits:</b>		\$ <u>52</u>
<b>Total Adjusted Bank Balance</b>			\$ <u>53</u>

THIS IS TO CERTIFY THAT THE BOOKS OF THE SECRETARY  
 AND TREASURER HAVE BEEN AUDITED, FOUND CORRECT,  
 AND ALL MONEYS PROPERLY ACCOUNTED FOR.

DATE AUDIT WAS CONDUCTED                   54                  

**TRUSTEES: (sign & date)**  
 \_\_\_\_\_ 55  
 \_\_\_\_\_ 55  
 \_\_\_\_\_ 55



# VFW Auxiliary

## Performing an Audit

<u>Line</u>	<u>Description</u>
A	Auxiliary Number
B	District Number Auxiliary belongs to (if applicable)
C	Department Auxiliary belongs to
D	Beginning date of time period covered by audit (i.e. January 1, 20XX)
E	Ending date of time period covered by audit (i.e. March 31, 20XX)
1	Beginning General Fund balance. Also the ending General Fund balance from prior audit (line #34 from last audit report).
2	Beginning Dept. & Nat'l Dues balance. Also the ending Dept. & Nat'l Dues balance from prior audit (line #35 from last audit report).
3	Beginning Restricted balance. Also the ending Restricted balance from prior audit (line #36 from last audit report).
4	Beginning Relief Fund balance. Also the ending Relief Fund balance from prior audit (line #37 from last audit report).
5	Sum of lines 1 through 4. Also line #38 from the last audit report.
6	Beginning balance of Other Funds (i.e. hospital). Also the ending Other balance from prior audit (line #39 from last audit report). May enter 0.00 if Auxiliary does not have "Other" Funds.
7	Beginning balance of Other Funds. Also the ending Other balance from prior audit (line #40 from last audit report). May enter 0.00 if Auxiliary does not have "Other" Funds.
8	Beginning balance of Other Funds. Also the ending Other balance from prior audit (line #41 from last audit report). May enter 0.00 if Auxiliary does not have "Other" Funds.
9	Sum of lines 5 through 8. Also the ending Other Total balance from prior audit (line #42 from last audit report).
10	Beginning balance of Savings. Also the ending Savings balance from prior audit (line #43 from last audit report).
11	Sum of lines 9 through 10. Also line #44 from the last audit report. Beginning cash balance.
12	Total of all the money received for the General Fund during the audit period.
13	Total of all the money received for Department & National dues during the audit period.
14	Total of all the money received for this restricted fund during the audit period. This money is restricted and will only be paid out for the intention in which it was collected.
15	Total of all the money received for the Relief Fund during the audit period.
16	Sum of lines 12 through 15.
17	Total of all the money received for the "Other" Fund listed during the audit period.
18	Total of all the money received for the "Other" Fund listed during the audit period.
19	Total of all the money received for the "Other" Fund listed during the audit period.
20	Sum of lines 16 through 19.
21	Total of all money received for Savings. This would include any interest earned.
22	Sum of lines 20 through 21. All money deposited during the audit period.



# VFW Auxiliary

## Performing an Audit

<u>Line</u>	<u>Description</u>
23	Total of all money disbursed from the General Fund during the audit period.
24	Total of all money disbursed for Department & National dues during the audit period. Should equal amount sent to Department Treasurer.
25	Total of all money disbursed for restricted fund during the audit period.
26	Total of all money disbursed from the Relief Fund during the audit period.
27	Sum of lines 23 through 26.
28	Total of all money disbursed from the "Other" Fund listed during the audit period.
29	Total of all money disbursed from the "Other" Fund listed during the audit period.
30	Total of all money disbursed from the "Other" Fund listed during the audit period.
31	Sum of lines 27 through 30.
32	Total of all money disbursed from Savings during the audit period.
33	Sum of lines 30 through 31. All money disbursed during the audit period (checks written).
34	Sum of line 1 plus line 12 minus line 23.
35	Sum of line 2 plus line 13 minus line 24.
36	Sum of line 3 plus line 14 minus line 25.
37	Sum of line 4 plus line 15 minus line 26.
38	Sum of line 5 plus line 16 minus line 27. Should equal the sum of lines 34 through 37.
39	Sum of line 6 plus line 17 minus line 28.
40	Sum of line 7 plus line 18 minus line 29.
41	Sum of line 8 plus line 19 minus line 30.
42	Sum of line 9 plus line 20 minus line 31. Should equal the sum of lines 38 through 41.
43	Sum of line 10 plus line 21 minus line 32.
44	Sum of line 11 plus line 22 minus line 33. Should equal the sum of lines 42 through 43. Ending cash balance of all funds.
45	Ending bank balance as shown on the bank statement at the end of the audit period.
46	Check number of each outstanding check that had not cleared the bank as of the last bank statement during the audit period.
47	Amount of each outstanding check that had not cleared the bank as of the last bank statement during the audit period.
48	Sum of all outstanding checks that had not cleared the bank as of the last bank statement during the audit period.
49	Sum of line 45 minus line 48.
50	Date of each outstanding deposit that had not cleared the bank as of the last bank statement during the audit period.
51	Amount of each outstanding deposit that had not cleared the bank as of the last bank statement during the audit period.
52	Sum of all outstanding deposits that had not cleared the bank as of the last bank statement during the audit period.
53	Sum of line 49 plus line 52.



# VFW Auxiliary

## Performing an Audit

<u>Line</u>	<u>Description</u>
54	Date the audit was conducted. (i.e. 04/15/20XX)
55	Signatures and date of signatures of elected Trustees.



# VFW Auxiliary

Questions?

Comments?

Any feedback you have is appreciated.

You may e-mail the presenter at

[gmartin@vfwauxiliary.org](mailto:gmartin@vfwauxiliary.org)

You may e-mail the general information line at

[info@vfwauxiliary.org](mailto:info@vfwauxiliary.org).