

NATIONAL ASSOCIATION OF JUNIOR AUXILIARIES, INC.

TREASURER'S MANUAL

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Revised: May 2017



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CHAPTER TREASURER'S MANUAL

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2017-2018

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Section I

CALENDAR FOR CHAPTER TREASURERS

MAY

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Sign and return all signature cards for bank accounts, savings accounts and safety deposit box. Change mailing addresses. Your Chapter's minutes should state who has been authorized to be on the signature cards for all of the Chapter's financial accounts, the name of the accounts, and the account numbers. (see page 10 for more information)
5. Prepare budget for the year if it was not done in April.
6. Make necessary changes in the bond, if the Treasurer is bonded, (This is done through your insurance agent.)
7. Make sure past Treasurer filed the Statement of Cash Balances online by May 15th.
8. Read the year-end Statement of Cash Balances at the May meeting of your Chapter.
9. Make a note of beginning Cash Balance for the purpose of preparing the year-end report for NAJA that you will be responsible for May 2017. Should match Line 22 on the Statement of Cash Balances recently given to NAJA.
10. Remind Chapter members to sign all charge slips with their names and project name and to have all statements mailed to you at your address. Also contact all places where Chapter normally charges and have business put your name and address on statements. Remind members of state sales tax exempt status (on all purchases) in Mississippi, Missouri and Tennessee.
11. Post books.

JUNE

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Send NAJA Scholarship and Resource Center donations to NAJA Headquarters.
5. Pay NAJA dues and Chapter fees by July 15. Make checks for the amount of the statement. Mail checks and one copy of each statement to NAJA Office. Keep one copy of the statement for your files. **(Note: this is a NAJA minimum standard, see page 23 of the Handbook and part of the Efficiency Award)**
6. Post books.

JULY

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Pay NAJA dues and Chapter fees by **July 15**. Make checks for the amount of the statement. Mail checks and one copy of each statement to NAJA Office. Keep one copy of the statement for your files. **(Note: this is a NAJA minimum standard, see page 23 of the Handbook and part of the Efficiency Award)**
5. Mail Area Meeting Registration, if due this month
6. Bring interest up-to-date in savings account.
7. Post books.

AUGUST

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Mail Area Meeting Registration, if due this month.
5. Post books.

SEPTEMBER

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. File applicable Form 990 or electronically submit 990-N (e-postcard) with the IRS by the **September 15** deadline.
5. Mail Area Meeting Registration, if due this month.
6. Post books.

OCTOBER

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Bring savings account interest up-to-date.

5. Mail Area Meeting Registration, if due this month.
6. Send copy of Form 990, Form 990-EZ, or a copy of the confirmation receipt of the 990-N (e-postcard) previously filed with Internal Revenue Service to **Headquarters by October 15**. If an extension has been filed, then a copy of that form should be sent to Headquarters by this date and a copy of the return when filed. Email copies are accepted. **(Note: this is a NAJA Minimum Standard, see page 23 of Handbook and part of the Efficiency Award)**
7. Post books.

NOVEMBER

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Post books.

DECEMBER

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Review list of Associate dues sent by NAJA Headquarters.
5. Post books.

MERRY CHRISTMAS!!

JANUARY

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Bring savings account interest up-to-date.
5. Furnish Form 1099-MISC, as required. (See page 6, #15)
6. Post books.
7. Begin collecting dues from all Provisional, Active, Associate and Non-Resident members.

FEBRUARY

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.

4. Continue to collect dues from all Provisional, Active, Associate and Non-Resident members.
5. Post books.

MARCH

1. Pay all bills.
2. Prepare dues invoices and send to Associates, Non-Residents and Actives on leave.
3. Present current bank statement(s) and cancelled checks at Board meeting.
4. Present a written financial statement at Board and Chapter meetings.
5. Continue to collect dues from all Provisional, Active, Associate and Non-Resident members and send out reminders when necessary.
6. Mail Annual Meeting Registration by **April 1** deadline.
7. Prepare a budget for next year (see page 12)
8. Post books.

APRIL

1. Pay all bills.
2. Present current bank statement(s) and cancelled checks at Board meeting.
3. Present a written financial statement at Board and Chapter meetings.
4. Bring savings account interest up-to-date.
5. Complete collection of dues from all Provisional, Active, Associate and Non-Resident members.
6. Inform Chapter Board that **April 15** is the deadline for NAJA Scholarship donations in order to be recognized at Annual Meeting at the various Crown levels.
7. Prepare Statement of Cash Balances for Annual Standards Review due **May 15**. (The form is available in this manual, in the Chapter President Notebook and on the NAJA website.) Enter data online, no later than May 15. Place a copy of the completed form in the Treasurer's files. **(Note: this is part of the Efficiency Award)**
8. Bring up-to-date all financial records of Provisional, Active, Associate, and Non-Resident members. Notify Chapter President of any changes in classification of members. Assist her in making changes to **Bulletin** Verification Listing. **WORK TOGETHER ON THIS.** **Your Chapter will be billed according to the records at NAJA Headquarters as of May 15. (see page 5, # 12) (Note: this is part of the Efficiency Award)**
9. Prepare lists of the names of the recipients of contributions, gifts, grants, etc., the amount of the payment, the date of the payment and a brief description of the purpose of each payment. Give this to the accountant who prepares Form 990.
10. Prepare any financial material needed by the Chapter President or Chapter's accountant.

11. Prepare a budget for next year if not done in March.
12. If required, take books to the accountant, and ask him to prepare Form 990 or Form 990-EZ.
13. Give to the new Treasurer the general ledger, check books, savings account books, safety deposit keys, and any other items. Be sure these are all in proper order.
14. Post books.

DUTIES OF A CHAPTER TREASURER

1. To be custodian of **all** funds of the Chapter. This would include separate fundraiser bank account(s), Crown Club account, etc.
2. To see that changes are made to the bank signature cards in a timely manner, deleting and adding appropriate names per Chapter minutes.
3. To collect the dues, fines, and assessments and to receive all monies paid to the Chapter. Dues invoices should be sent to all Associates, Non-Residents and Actives on leave.
4. To pay all bills of the Chapter promptly.
5. To keep full and accurate accounts and to present a written statement of these accounts at regular meetings of the Junior Auxiliary. Provide a copy to attach to the minutes.
6. To present the current bank statements and cancelled checks at each Board meeting.
7. To send National dues and fees to NAJA Office by July 15. Dues and Fees statements, together with Scholarship and Resource Center donation forms, are mailed from Headquarters by June 15.
8. To sign and return Scholarship and Resource Center donation forms with Chapter checks to NAJA Office by July 15.
9. To keep an accurate account of all Active, Provisional, Associate, Life, Sustaining, and Non-Resident members.
10. To serve on the Finance Committee and to act as advisor to the Board and to the Chapter on all financial matters.
11. To prepare, together with the Finance Chairman, President, Projects Chairman, and any other appointed member, a budget for the year.
12. To report the following to Chapter President before the May 15 deadline for mailing back the Bulletin material to the NAJA Office:
 - a. Members who should be dropped from roll for non-payment of dues [To protect your 501 (c) (3) status, you should not pay dues for a member (Active, Associate, etc) out of Chapter funds. Therefore, mark them dropped on the information you send to NAJA so that you will not be billed for their dues. A member dropped for non-payment of dues can always be reinstated.]

b. Members who have paid dues for the purpose of changing status from Active to Associate or Life, or from Associate to Life.

13. To complete Statement of Cash Balances for Annual Standards Review due May 15 online at www.najanet.org.
14. To present the year-end Statement of Cash Balances at the May Chapter meeting.
15. To keep all financial records required by the Internal Revenue Service. SPECIAL REMINDER: Chapter should furnish Form 1099-MISC. to all individuals, limited liability companies (LLCs), or partnerships who are paid \$600 or more during a calendar year in rent and services performed for the Chapter. Also furnish a Form 1099-MISC for gross proceeds paid to attorneys of \$600 or more. **Form 1099-MISC must be furnished to the recipient by January 31 and the IRS by February 28.** Provide to any person or organization a receipt for any donation (cash or goods and services) of \$250 or more. Provide a written disclosure to a donor who received goods or services in exchange for a single payment in excess of \$75. These documents must reflect your full Chapter name, address and tax ID number. It must also have the President's or Treasurer's signature.
16. **TO MEET MINIMUM STANDARDS:**

All Chapters are required to file the Form 990, Form 990-EZ, or the 990-N (e-postcard) with the I.R.S. Form 990, Form 990-EZ, and 990-N (e-postcard) are due to the I.R.S. prior to September 15. BE SURE YOU OR THE ACCOUNTANT HAS FILED THIS RETURN BY THIS DATE. (The law imposes a penalty of \$20.00 a day, up to a maximum of \$10,000.00, for failure to file a Form 990 or Form 990-EZ on time. If a chapter fails to file a Form 990 for 3 consecutive years, the IRS will revoke the Chapter's tax exempt status.) The general rule is that a Form 990 or Form 990-EZ return must be filed if the Chapter normally has gross receipts in excess of \$50,000. The 990-N (e-postcard) must be submitted to the IRS if the Chapter's gross receipts are \$50,000 or less. Keep Chapter books and accounts in accordance with sound accounting principles. Mail or email a copy of your Chapter's Form 990, Form 990-EZ, or a copy of the 990-N confirmation receipt to the Association office by October 15.
17. To file at end of year all copies of bills, receipts, and any other related documents.
18. To turn over to the new Treasurer in proper order: check books, deposit slips, safety deposit keys, savings account books, etc.

THINGS A CHAPTER TREASURER SHOULD KNOW

NAJA Dues

1. Dues of \$65.00 per year are paid on all Active, (including members on leave of absence) Non-Resident, and Sustaining members. Members pay Active dues as long as they are classified as Active members. (Note: Dues are not required to be paid on Sustaining members who are not listed in the ***Bulletin.***) Dues of \$35.00 per year are paid on all Associates. Dues are not paid on Life members. Provisionals pay Chapter dues only. Associates, Non-Residents and Actives on leave must be sent invoices in order to collect dues in a timely manner. This is very important so as not to lose these members.
2. Each year in December, NAJA mails the Chapter Treasurer a list of your Chapter's Associate members and the balance remaining on their dues. Remember to send dues notices to your Associate members in February or March with a DUE DATE of no later than April 15th (or by the due date for your individual Chapter). This will ensure that you have the time to collect from each Associate. You will need their dues in order to complete the Bulletin Verification Report (due May 15th).
3. The Honorary classification is no longer in use; however, any Chapter who had Honorary members prior to the termination of this classification may keep those names on record without paying dues on them. No new names may be added to this classification, and these names will no longer be listed in the ***Bulletin.***
4. The Statement of Dues and Fees sent to the Chapter by the NAJA Treasurer from Headquarters is based on **Chapter information of record at NAJA Headquarters on May 15.**
5. Dues are payable upon receipt of statement from the NAJA Headquarters in June. PAY THE AMOUNT OF THE STATEMENT. Send Chapter check and copy of the statement to NAJA Headquarters by July 15. Keep the other copy for your files. See ***Handbook***, Standing Rules, IV. B., page 24.
6. In order for an Associate member to become a Life member, she must pay the equivalent of 10 years dues (\$350.00) to the Association. She may do this in one payment, in two payments, in ten payments, etc. If an Associate pays her dues or additional dues at any time other than the Spring, that money should be forwarded immediately to Headquarters so that the member's status can be properly updated. Dues collected at the regular time can be sent in July with all other dues. It is your responsibility to keep accurate records of the amount each Associate member owes in order to become a Life member. See the section on Associate Dues Collection for more tips and suggestions on collecting Associate Dues.

Chapter Fees

Chapter Fees are as follows: Active Chapters \$300.00

These fees are included on the Statement of Dues and Fees. The check is sent to the NAJA Office.

Chapter Dues

Chapters may collect additional dues from each member to help defray Chapter expenses.

It is required that Chapters collect Chapter dues from the Provisional members to help defray the expense of provisional training. The amount is at the discretion of the Chapter.

These additional dues are sources of income for Chapter expenses and are not sent to NAJA.

Bulletins –The Bulletin is available on the NAJA website. Printed copies of the Bulletin may be ordered for Provisional, Active, Associate and Life members at a fee set to cover the printing and shipping cost of the order.

Chapter Donations – Although it is permissible for a Chapter to give money to other 501 (c) (3) organizations, NAJA encourages a Chapter to keep this practice to a minimum. After all, Junior Auxiliary is about serving the community through the giving of our time, not just by writing a check.

Scholarship Donations - Scholarship donations are the sole source of funding for the NAJA Graduate Scholarship Program. Chapter donation forms are included with the annual Dues and Fees statement. All Chapters should participate by making a donation and by submitting scholarship candidates. Memorial contributions may be made to this fund at any time throughout the year. These memorials must be sent to NAJA, P.O. Box 1873, Greenville, MS, 38702-1873. Acknowledgment cards will be sent by the NAJA office as specified by the donor. Remember that the Crown level recognitions at Annual Meeting are determined by your Chapter's donations as of April 15.

Resource Center Donations - In order to insure development of the NAJA Resource Center, Chapters, through a survey, approved support via annual donations. This donation is strongly encouraged. The donation form should be signed and returned with your check to the NAJA Resource Center. Memorials may be sent any time during the year. These memorials must be sent to NAJA, P.O. Box 1873, Greenville, MS 38702-1873. Acknowledgment cards will be sent by the NAJA office as specified by the donor.

NAJA Foundation Donations – A Foundation has been established whose purpose is to receive, solicit, accept and hold, administer, invest and disburse any and every kind of property for such educational, charitable and service activities that support the purposes of the National Association of Junior Auxiliaries, Inc. Donations or memorials may be sent any time during the year to NAJA, P.O. Box 1873, Greenville, MS 38702-1873. Acknowledgment cards will be sent by the NAJA office as specified by the donor.

NAJA Jewelry, Handbook, Emblem, etc. – Store items may be ordered from NAJA, P.O. Box 1873, Greenville, MS 38702-1873. As prices change, the Chapter President is sent an updated price list. These items are also on the NAJA website at www.najanet.org. A check for the full amount should be included with the order. Items may also be purchased at Annual Education Conference and Area Meetings. Postage will be charged on all mail orders. The Association provides this as a service to members, and not as a profit-making venture.

IRS Form 990/990-EZ/990-N (e-postcard) – Chapters whose gross receipts are in excess of \$50,000 are required to file Form 990 or Form 990-EZ. Chapters whose gross receipts are \$50,000 or less are required to electronically file a 990-N with the Internal Revenue Service. The returns are due on or before the fifteenth day of the fifth month following the close of its fiscal year. (This is September 15th since Chapter fiscal year ends April 30th) Your Chapter's accountant can complete these forms for you, or the Chapter can complete and submit the applicable form to the IRS. Copies of Form 990 or 990-EZ can be downloaded at www.irs.gov. The 990-N can be filed at <https://sa.www4.irs.gov/epostcard/>. Send a copy of the Chapter Form 990, Form 990-EZ, or a copy of the 990-N confirmation receipt to the NAJA office by October 15.

Annual Standards Review - The Treasurer is responsible for completing the Statement of Cash Balances found in this manual for the Annual Standards Review. Other copies are available in the Presidents notebook and on the NAJA website. This form should be entered online by the Treasurer or the President by May 15.

Reinstatement of Associate Members Dropped for Non-Payment of Dues – Associate members dropped for non-payment of dues may be reinstated upon payment of a minimum of current year Associate dues.

Bulletin Verification Listing - It is the Treasurer's responsibility to report members to be dropped for non-payment of dues. Assist Chapter President in preparing the **Bulletin** Verification Listing that is due to Headquarters by May 15. The Treasurer notifies the President when an Associate Member should be changed to a Life Member. Life Members are those who, after having accumulated a minimum of five Active years, have paid to the Association a total amount equal to 10 additional years of current Associate Association dues, which is \$350.

Record Keeping - The Chapter Treasurer keeps accurate records of all transactions. Copies of all bills and receipts must be retained for the records and for documentation in the event of an IRS audit. To gain maximum efficiency on funds, transfer excess checking account funds to a savings account. Keep posting up-to-date; failure to do so can result in errors. IRS Form 990 requires a list of recipients of Chapter contributions, gifts, grants, etc., the date and amount of the payment, and a brief description of the purpose of the payment. Keep records of these for that purpose.

Safety Deposit Box - Each Chapter should have a safety deposit box in which to keep the original Charter of Incorporation, IRS determination for 501(c)(3) status, all deeds, insurance policies, and anything of value that must not be lost. This is for your personal protection and a critical need for the Chapter!

IRS Notices - **ANY** notice received by a Chapter from IRS must be forwarded to NAJA Headquarters immediately. This is critical to Chapter accountability and for maintaining exempt status.

Sales Tax Exemptions – Chapters located in the states of Mississippi and Tennessee are exempt from paying sales tax on purchases of tangible personal property. Taney County, Missouri is also exempt from paying sales tax. Mississippi Chapters can use a copy of the letter located on page 14. Tennessee Chapters must apply for and receive a Sales and Use Tax Exemption Certificate that is issued by the TN Dept. of Revenue. Every four years the Department reviews all registered nonprofit entities to determine their continued eligibility for the Sales and Use Tax Certificate of Exemption. Eligible nonprofit entities have received their new Certificates of Exemption with an effective date of July 1, 2015. Chapters in the states of Arkansas, Alabama, Florida and Louisiana are **not** exempt from paying sales tax.

Filing Annual Reports with the Secretary of State - Some states require that non-profit corporations file an Annual Report with the Secretary of State. States in which NAJA has Chapters that have this requirement are those located in: Arkansas, Florida, Louisiana, Missouri and Tennessee. If you are a Chapter in one of these states and are not familiar with this regulation, please consult the office of the Secretary of State for instructions. (see pages 33-39)

Charitable Bingo and Raffles – Arkansas The state of Arkansas has enacted Act 388 of 2007 effective 7/31/07. Any non-profit organization in the state of Arkansas wishing to conduct a raffle or bingo game must first obtain a license. Any inquiries for information or forms should be directed to the Miscellaneous Excise Tax Section of the Department of Finance and Administration at www.dfa.arkansas.gov.

Tennessee - The state of Tennessee has enacted into law the “TN Charitable Gaming Implementation Act” effective 4/7/04. Any non-profit organization can operate a one-day event to raise funds for their charitable programs. Bingo, pull-tabs, punchboards, video lottery, games of chance associated with casinos and similar games are expressly prohibited. To lawfully operate a charitable gaming event, a 501 (c) (3) organization must file an application with the Secretary of State’s Division of Charitable Solicitations by December 31st each year and pay a non-refundable filing fee that ranges from \$150 - \$600 dependent upon anticipated gross revenue.

POINTS & SUGGESTIONS TO REMEMBER

NAJA and the Finance Committee **strongly** recommend that a Chapter consider the following:

1. Have a Treasurer and an Assistant Treasurer. The Assistant Treasurer would serve as a check and balance to the Treasurer and would enable her to train for the position for the next year.
2. Require two signatures on all checks.
3. Consider having an audit of your books. If your Chapter cannot afford an audit, we recommend that you have someone outside your Chapter involved in an examination of your financial statements at least once a year. At the very least, a Chapter should consider having a Life or Associate member or a committee of non-Actives to be involved in the examination.
4. Check into having your Treasurer and Assistant Treasurer bonded. The \$25,000 of money and securities coverage included in the Package Policy for NAJA Chapters through Ross & Yerger covers all Active members, including the Treasurer and Assistant Treasurer.
5. If your Treasurer works at a financial institution, have your Chapter's bank account(s) with a different financial institution.
6. Use sealed bids when investing Chapter funds in Certificates of Deposits, Savings or Money Market Accounts, or when changing checking Accounts. Allow all sound financial institutions that support your Chapter the chance to handle the account(s). Send out letters requesting bids, set a deadline, and have the Chapter finance committee make the selection from the bids received.
7. Have 3 or 4 current officers on signature cards of all Chapter financial accounts. These signatures should include the President, Treasurer, and Assistant Treasurer. Make sure that the intended changes to the signature cards are reflected in your minutes as soon as possible after officers are elected as many banks will require a record of your minutes in order to make changes to the signature card.
8. Sign up for online banking for Chapter accounts and have the President directly view bank statements and cancelled checks as an internal control. However, do not sign up for online bill pay as there is potential for unauthorized payments.

Reminder: Never reimburse anyone without a receipt and never pay a member's dues until that member has paid the Chapter*. Either one of these things could result in losing your 501(c)(3) status.

Serving as Chapter Treasurer is a very big responsibility for one individual. NAJA and the Finance Committee offer these recommendations in an effort to assist you with this job and to help you make sure your Chapter's funds are in no way misappropriated.

*** Since you must pay for any member on your dues statement, you must drop a member who has not paid dues to the Chapter by the May 15 deadline (Bulletin Verification Listing).**

ASSOCIATE DUES COLLECTION

Tips and Suggestions

- 1) Have a specific, consistent (written) procedure in place from year-to-year for collection of Associate dues. In December of each year, you will receive info from NAJA Headquarters listing each Associate member of your Chapter and the amount they owe to go straight to Life. That allows you to give each Associate the option of paying current year dues or in full. (See sample dues letter below.)
- 2) Offer Associates an alternative to writing and mailing a check for payment, such as PayPal.
- 3) Send out notices via email in addition to a mailed notice of dues. Include self-addressed stamped envelope in mailed letters and links for payment in emails.
- 4) Allow Actives to pre-pay all or part of their upcoming Associate dues during their Active years.
- 5) Begin sending out notices as soon as possible (in January) and send reminder notices as needed. You may even want to send out dropped notices in June if dues are still unpaid.
- 6) Many Chapters have had to drop Associate members because of unpaid dues. For many Associates this may have been an oversight or the fault of a Treasurer that failed to send out dues notices. Headquarters can generate a list of dropped Associates for a Chapter so that you may try to reengage them.
- 7) Keep Associates in the loop regarding Chapter activities. It is important that Associates maintain a connection with JA.

Sample dues letter

JA of Smalltown, MS

Dear Suzy Smith,

Thank you so much for your years of service to Junior Auxiliary of Smalltown. You have 5 years left of Associate status before you become a Life Member of our Chapter! Your annual Associate dues are \$35. You may pay that amount or you may pay the remaining 5 years of dues and become a Life Member immediately. Please mail a check payable to Junior Auxiliary of Smalltown, along with the form below, in the included self-addressed, stamped envelope or visit our Chapter website, www.iasmalltown.org and click the PayPal link. This payment needs to be paid by 4/15/18

By paying your Associate dues to become a Life member, you will receive your biannual issues of The Crownlet. That would enable you to see the wonderful things still happening through the work of our many Chapters. You have put in so much work in Junior Auxiliary that you don't want to miss out on becoming a Life Member.

Name: Suzy Smith

_____ I am enclosing a check for my annual dues of \$35.

_____ I am enclosing a check for the remainder of my Associate dues (5 years) for \$175.

Make checks payable to Junior Auxiliary of Smalltown and mail to P.O. Box 123, Smalltown, MS.

BUDGET PREPARATION

Chapters should prepare a budget based on its best approximation of what it will cost to run their Chapter for the coming year using three budget categories: administration, service projects, and fundraising. Then, the Chapter must engage in a variety of fundraising activities to get the funds needed according to the budget. The budget should be prepared by the Finance Committee in March or April for the following year and submitted to the Board of Directors for approval. Before the budget becomes final, it should be approved by the entire Chapter.

The budget is a map that shows what you plan to do and how you plan to get there. It's a key tool for getting everyone to agree on what your Chapter will and won't do in the coming year. An unexplained variance between a budgeted and actual line item of income or expense may be the first red flag signaling a more serious problem that needs to be investigated. Preparing an effective budget starts with asking committee chairman and officers to estimate what they'll need and to provide specific proposals for financing it. Reviewing last year's budget is a key part of the process. Chapters should have procedures in place to handle unbudgeted expenses and requests by committee chairmen for additional funds. Generally the Chapter board would review and approve requests for unbudgeted items and additional funds.

Instructions

1. Create the administrative budget for your Chapter. Calculate the costs for an entire year for the following: NAJA Chapter fees, NAJA Resource Center donation, cost of Area and Annual Meetings, provisional training, liability insurance, public relations, facilities rental, Web access, printing, postage, supplies, and professional fees. Each of these costs should be recorded as a separate line item. Add other costs that are unique to your Chapter. Add up the subtotals of these costs to arrive at your administrative budget figures.
2. Calculate the cost of each Service project that your Chapter will provide over the next year. Use the Service project's title as the section heading and then create a line item on the budget for each cost. In addition, express each line item in narrative form. If, for instance, you will provide a pair of \$30 tennis shoes for each child who participates in your Chapter's inner-city running camp and there will be 50 children, your narrative explanation will be the following. Tennis shoes @ \$30/pair x 50 children = \$1,500. Subtotal the cost of each Service project. Then add the subtotals together to arrive at the Service project cost of your budget.
3. Calculate the fundraising section of the nonprofit budget. Create a section for each separate fundraiser and a line item in the budget for each expense. Subtotal the fundraising budget.
4. Add the subtotals of all three sections together to arrive at the total budget that you need to raise to operate and remain solvent for the next year. The second section of the budget itemizes the how you plan to generate the income you need to meet the total amount of expenses budgeted.

**JUNIOR AUXILIARY OF ANYWHERE, USA
SAMPLE BUDGET
2016/2017**

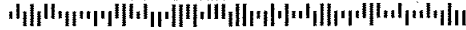
	CURRENT YEAR <u>2016/2017</u>	Statement of Cash Balances Line	PRIOR YEAR <u>2015/2016</u>
RECEIPTS			
Dues			
Active Member Dues	1,875.00		1,300.00
Associate Member Dues	350.00		300.00
Provisional Member Dues	<u>250.00</u>		<u>225.00</u>
Total Dues	2,475.00	Receipts Section, Item 6) Dues	1,825.00
Finance Projects Income			
5K Run/Walk	5,000.00		4,500.00
Bunko Bash	4,000.00		3,700.00
Cheesecake Sales	13,000.00		12,000.00
Rummage Sale	<u>1,500.00</u>		<u>1,000.00</u>
Total Finance Projects Income	23,500.00		21,200.00
Finance Projects Expenses			
5K Run/Walk Expenses	1,500.00		1,250.00
Bunko Bash Expenses	750.00		500.00
Cost of Cheesecakes	6,000.00		5,500.00
Rummage Sale Expenses	<u>250.00</u>		<u>200.00</u>
Total Finance Projects Expenses	<u>(8,500.00)</u>		<u>(7,450.00)</u>
Net Profit on Finance Projects	15,000.00	Receipts Section, Item 7) Net profit on finance projects	13,750.00
Interest Earned	100.00	Receipts Section, Item 8) Interest earned	75.00
Other Receipts			
Donations	1,500.00		1,250.00
Miscellaneous	<u>500.00</u>		<u>500.00</u>
Total Other Receipts	2,000.00	Receipts Section, Item 9) Other receipts	1,750.00
EXPENDITURES			
Association Dues			
NAJA Active Member Dues	1,625.00		1,100.00
NAJA Associate Member Dues	350.00		300.00
NAJA Chapter Fees	<u>300.00</u>		<u>300.00</u>
Total Association Dues	2,275.00	Expenditures Section, Item 12) Association Dues	1,700.00
Donations			
Memorials & Donations	250.00		250.00
NAJA Graduate Scholarship Donation	350.00		350.00
NAJA Resource Center Donation	150.00		100.00
NAJA Foundation Donation	<u>125.00</u>		<u>100.00</u>
Total Donations	875.00	Expenditures Section, Item 13) Donations	800.00
Service Projects			
Adopt A Family	4,100.00		3,750.00
Do Good Project	2,500.00		2,000.00
Scholarships	2,000.00		1,750.00
Welfare Project	<u>2,500.00</u>		<u>2,250.00</u>
Total Service Projects Expenses	11,100.00	Expenditures Section, Item 14) Net cost of service projects	9,750.00
Other Expenses			
AEC Expense	1,500.00		1,500.00
Area Meeting Expense	250.00		200.00
Insurance	400.00		375.00
Miscellaneous Expense	150.00		125.00
NAJA Handbooks	0.00		0.00
Post Office Box Rent	75.00		75.00
President's Conclave Expense	50.00		50.00
Provisional Training Expense	300.00		275.00
Public Relations Expense	150.00		125.00
Safe Deposit Box	50.00		50.00
Storage Unit Rental	250.00		250.00
Supplies	<u>125.00</u>		<u>125.00</u>
Total Other Expenses	3,300.00	Expenditures Section, Item 15) Other Expenditures	3,150.00
Net Income	<u><u>2,025.00</u></u>		<u><u>2,000.00</u></u>

Letter Ruling

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



RECEIVED



Letter ID: L0859833728

MERRILL GREENLEE
MS CHAPTERS OF THE NATIONAL ASSOC OF JUNIOR AUXILIARIES
PO BOX 1873
GREENVILLE MS 38702-1873

Reference: Sales Tax Exemption
Letter Ruling Number: 16-0379

This is in response to your letter dated October 12, 2016, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the MS Chapters of the National Association of Junior Auxiliaries is exempt from Mississippi sales and use tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes, this is to confirm that the MS Chapters of the National Association of Junior Auxiliaries does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-111(s). This Section provides that sales of tangible personal property or services to chapters of the National Association of Junior Auxiliaries, Inc. are exempt from sales taxes. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply to Contractors Tax levied by Miss. Code Ann. Section 27-65-21.

You may use a copy of this letter in order to substantiate the MS Chapters of the National Association of Junior Auxiliaries' exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. Section 27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Erica Willis
(601) 923-7022
Mississippi Department of Revenue

P.O. Box 1033 Jackson, MS 39215-1033 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # ml.0004 v. v04

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

00001694000049010200 - 001

QUESTIONS AND ANSWERS

1. Do Provisionals pay dues to NAJA? No, but dues should be collected from each Provisional by the Chapter to help defray Provisional Training expenses and to establish a monetary commitment from the Provisional. The amount is determined by the individual Chapter.

2. What do we do about Provisional members who become Active in November? Do we pay National dues on them in November?

No. Dues are paid on the membership as of May 15th of each year. Those new Actives will pay dues in the Spring to the Chapter who will remit to NAJA with all dues.

3. Five Active members have resigned. May we have a refund of their dues?

There are no refunds for resignations.

4. What do we do about social expenses?

It is advisable that Chapters use a separate means for any monies used for social functions. Chapters may assess members for these, or they may set aside part of their dues in a special bank account for this purpose. If you use the division of dues, the portion set aside for social functions and other "non-exempt" functions is not deductible from the individual's income tax; the portion used for charitable purposes is deductible. Thus, if this method is chosen, clearly state to your members what portion of the dues is deductible and what portion is not. However, recruiting events, such as Provisional Teas, and induction ceremonies are considered part of the business of the Chapter and Chapter funds may be used to pay for these events.

5. I receive the Statement of Dues and Fees, Scholarship Donation form, and Resource Center donation form at the same time. Can I write one check for all?

NO. YOU MUST WRITE THREE CHECKS-ONE FOR DUES, ONE FOR SCHOLARSHIP, AND ONE FOR RESOURCE CENTER.

6. Our Crown Club sold cookies and made \$\$\$. It will be used for their projects/parties. Should we report this as income/expense for our Chapter?

Yes, the income would be reflected as Crown Club finance project income and the expenses under the category where the money was used (ex. Crown Club seat belt project expense). The Crown Club Chairman may prepare a separate financial statement along with its bank statements to be submitted to the Executive Board for the sake of checks and balances, but for NAJA reporting purposes, Crown Club income and expenses should be reflected in total income and expenses for the Chapter.

RECORD RETENTION GUIDE

This is a good sample of how long certain documents should be retained. However, individual state requirements, including additional documents, could vary, therefore check with an attorney or accountant.

INSTITUTIONAL AND LEGAL RECORDS

Articles of Incorporation	Permanent
Charter	Permanent
By-Laws/Constitution	Permanent
Minutes of Board Meetings	Permanent
Minutes of Chapter Meetings	Permanent
Membership Records	Permanent
Deeds and Titles	Permanent
Leases	While Active + 6 years
Chapter Policies	10 years
Contracts and Agreements	While Active + 6 years

FEDERAL TAX RECORDS

IRS Exemption Application and Determination Letter	Permanent
Form 990 and 990-N (e-postcard)	Permanent

REVENUE RECORDS

Accounts Receivable	7 years
Receipts	7 years

BANK RECORDS

Bank Statements	7 years
Deposit Records	7 years
Bank Reconciliations & Support	7 years
Canceled Checks	7 years

CAPITAL PROPERTY RECORDS

Property Records	While Active + 5 years
Inventory	While Active + 5 years
Depreciation Schedules	While Active + 5 years
Mortgage, Bonds and Other Long-Term Debt Records	While Active + 5 years
Property Improvement Records	While Active + 5 years
Sales	5 years
Property Tax Exemption Records	Life of Property + 7 years

FINANCIAL RECORDS

General Ledgers and Operating Ledgers	While Active + 7 years
Account Reconciliations	7 years
Annual Financial Report (audited)	While Active + 7 years
Audit Reports and Work Papers	While Active + 7 years

INSURANCE RECORDS

Property Insurance Policies	Life of Property
Liability Insurance Policies	Life of the Policy + 3 years
Insurance Claim Documents	Settlement + 3 years

FORM 1099–Miscellaneous Income and instructions

<http://www.irs.gov/pub/irs-pdf/f1099msc.pdf> Official forms must be ordered from the IRS. Order online at the above link or call 1-800-829-3676.

FORM 990

Can be found by using the link below:

<http://www.irs.gov/pub/irs-pdf/f990.pdf>

FORM 990-EZ

Can be found by using the link below:

<http://www.irs.gov/pub/irs-pdf/f990ez.pdf>

FORM 990-N (e-postcard)

You will need to know the User ID and Password that the previous Treasurer used to do the first time registration that was required last year of all organizations. She was also required to establish a Site Phrase, a Site Image and four Challenge Questions that you may need.

Login with your user name and password as a returning user. The first screen you should see is your login history. Click continue and under e-Postcard Profile, click “Manage E-Postcard Profile” to create your Form 990-N. You will select “Exempt Organization” on the next screen as the user type. You will then enter the following information:

- Name of the organization (including any alternative names);
- Mailing address for the organization;
- The organization’s EIN (employer identification number);
- Tax year (April 30, 2017);
- Name and address of a principal officer;
- Website, if you have one;
- Confirmation that the organization’s annual gross receipts are \$50,000 or less; and

Once you enter the required information, a confirmation screen will appear which you should print for your records. You will **NOT** receive a confirmation e-mail that the form 990-N has been filed. However, you can check the status of your filing by logging in and clicking “Manage Form 990-N Submission.” You will see the status of the filing for your Chapter, including whether your form was accepted or rejected.

If for some reason the prior Treasurer failed to file this form, then you will need to first register at <https://sa.www4.irs.gov/epostcard/>. This is a one-time registration and you won’t be asked to register again when you file next year. Click on the “Get Started” button under First Time Users. In order to register, you will need to enter your name and email address so that a confirmation code can be emailed to you. You must then choose a User ID, Password, Site Phrase, Site Image and four Challenge Questions. The password must be between 8 and 20 characters; must contain at least one numeric and one special character (!, @, #, \$, %, ^, &); and must contain at least one uppercase and one lower case letter. Be sure and document these items for the next Treasurer!

Once your Form 990-N is accepted, click on the “Submission ID” to print a copy of the form which should be sent to Headquarters prior to October 15.



**NATIONAL ASSOCIATION OF JUNIOR AUXILIARIES, INC.
STORE ORDER**

Buyer's Name _____ Date _____ JA Chapter _____
 Telephone () _____ Street Address _____ City, State, Zip _____
 CHECK OR CREDIT CARD INFORMATION MUST ACCOMPANY ORDER
 _____ Visa _____ Mastercard _____
 _____ Cardholder Name and Number _____ Expiration Date _____

MAIL TO: NAJA STORE, P.O. Box 1873 Greenville, MS 38702-1873 OR Order Online at: www.najanet.org

ITEM	ITEM #	PRICE	PICK UP	SHIPPED	Total Price
JEWELRY/JULEPS:					
CHARM:(Gold Filled, Large w/ Pearls)	J100				
CHARM:(14K Gold, Small)	J200				
CHARM:(Sterling Silver, Large w/ Pearls)	J300				
CHARM:(Sterling Silver, Small)	J400				
PIN: (Gold Filled w/ Pearls)	J500				
PIN:(Sterling Silver w/ Pearls)	J600				
PIN/CHARM:(Gold Filled, Large w/ Pearls)	J650				
PIN/CHARM:(Sterling Silver, Large w/ Pearls)	J660				
PIN: (Gold Filled Past President Bar)	J725				
PIN: (Sterling Silver Past President Bar)	J726				
FOUNDATION PIN: (Gold Filled)	J780				
FOUNDATION PIN: (Sterling Silver)	J770				
JULEPS: AL, LA, MS, TN, or TX and AR	J800				
OFFICE SUPPLIES:					
BALL POINT PEN	O100				
STYLUS INK PEN	O150				
IPAD SLEEVE	O200				
JOURNAL W/PEN	O275				
NOTEBOOK (3-RING) 1 ½	O300				
NOTEBOOK (3-RING) 2 ½	O301				
PORTFOLIO	O500				
NAJA REFILL PAD FOR PORTFOLIO	O500-PA				
PRESENTATION FOLDER	O600				
OTHER LOGO ITEMS:					
EMBLEM	X100				
AEC 2014 T-SHIRT	X144				
AWARENESS BRACELET	X175				
75 TH COMMEMORATIVE CHARM	X180				
75 TH COMMEMORATIVE ORNAMENT	X181				
"I Love JA" PIN	X190				
LAPEL PIN	X200				
MIRROR	X215				
MICRO FLEECE BLANKET	X230				
HUGGER: NAJA LOGO	X250				
HUGGER: FEATHER & CROWN	X260				
COOLER	X275				
FLIP FLOP "TALKING FOOTPRINT"	X276				
CROWN CLUB PIN	X278				
SERVICE PROJECT PATCH	X279				
LOGO STICKERS	X300				
CAR COASTERS	X340				
CAR DECAL	X360				
MAGNET	X365				
LANYARD (neck strap for name tag/ID card)	X370				
GARMENT BAG	X374				
LUGGAGE TAG	X375				
NAJA PUZZLE 3" X 3 ½"	X380				
CROWN FLEX CUPS (16 oz)	X386				
TUMBLERS	X395				
TOTE BAG - NAJA	X400				
AEC 2016 TOTE BAG	X500				
AEC 2015 TOTE BAG	X502				
AEC 2013 TOTE BAG	X501				
MARKET TOTE	X525				
CROWN PRAYER PRINT	X700				
COOK BOOK	N100				
PUBLICATIONS:					
NAJA HANDBOOK	P100				
NAJA BULLETIN	P200				
NAJA BROCHURE	P300				
<i>Robert's Rules in Brief</i>	P401				
<i>Be a Volunteer Pamphlet</i>	P500-BV				
<i>Leadership Skills Pamphlet</i>	P500-LS				
<i>Parliamentary Procedure Pamphlet</i>	P500-PP				
<i>Successful Meetings Pamphlet</i>	P500-SM				
				TOTAL	\$

*call Headquarters for availability (662) 332-3000

**Please refer to www.najanet.org for current prices.

FOR APRON, POLO, T SHIRT OR MAGNETIC NAME TAG ORDERS ONLY:
 MUST EMAIL/MAIL/FAX ORDER TO NAJA HEADQUARTERS
 NO PHONE ORDERS. NO CREDIT CARDS * * *PRE-ORDERS ONLY


ITEM	ITEM #	Please go to: www.najanet.org for apron details: price, size, etc.
APRON: Smock Style	U-AP-S	\$17.00
APRON: Chef 3 Pocket	U-AP-C	\$19.00 Regular / XLG \$22.00

Item #:U-LP
POLO SHIRT: Gildan 50/50 Blend
 Status:Pre-Order
 Price includes logo and Chapter name monogrammed in white.
Ladies Cut
 XS, S, M, L and XL - \$18.00
 2XL, 3XL - \$20.00
Regular Cut
 XS, S, M, L, XL - \$21.00
 2XL, 3XL - \$23.00

Item #: U-TS
T-SHIRT: Gildan 50/50 Blend
 Status:Pre-Order
 Price includes logo and Chapter name monogrammed in white.
 XS, S, M, L and XL - \$14.00
 2XL, 3XL - \$16.00

Item #:U-BTS
BASEBALL T-SHIRT
 Status:Pre-Order
 Price includes logo and Chapter name in three different designs.
 XS, S, M, L and XL - \$25.00
 2XL, 3XL, 4XL - \$28.00
 Multiple Quantities pricing:
 12-23 - \$17/\$20
 24-35 - \$16/\$19
 36+ - \$15/\$18

Magnetic Name Tag
 FOR MAGNETIC NAME TAG ORDERS ONLY: MUST EMAIL/MAIL/FAX ORDER TO NAJA HEADQUARTERS NO PHONE ORDERS. NO CREDIT CARDS * * *PRE-ORDERS ONLY
 MAGNETIC NAME TAG: 3 ½ X 1 ½ White with blue writing – Price \$10.00



Shipping will be billed separately
 Must email/mail/fax order to NAJA Headquarters.
najanet@bellsouth.net
 NAJA; PO Box 1873; Greenville, MS 38702
 FAX: 662-332-3076

NAJA COMMUNITY/ROAD SIGN

Order from NAJA Headquarters

Buyer's Name _____ Date _____

Junior Auxiliary Chapter _____

Street Address _____

City _____ State _____ Zip _____

E-mail _____

_____ 18x 24 RECTANGLE SIGN \$130 PLUS \$15 SHIPPING

CHECK OR CREDIT CARD MUST ACCOMPANY ORDER

_____ Visa _____ Mastercard

Cardholder Name _____

Card Number _____ Exp. date _____

MAIL PAYMENT/ORDER TO:

NAJA

P.O. Box 1873

Greenville, MS 38702-1873

OR

Order online at www.najanet.org

By phone (662) 332-3000

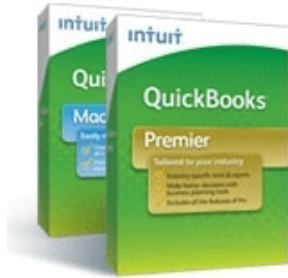


For office use only:

Received Order _____ Placed Order _____ Shipped Order _____

10/08

QuickBooks 2016



QuickBooks helps eligible nonprofits and libraries with basic financial tasks like paying bills, creating invoices, and tracking expenses, payments, and inventory. Looking for the Nonprofit Edition version of QuickBooks? Request QuickBooks Premier and select Nonprofit Edition when you download your donation.

Versions:

- QuickBooks Premier 2016 1-User, Admin Fee: \$50
- QuickBooks Premier 2016 3-User, Admin Fee: \$125
- QuickBooks 2016 for Mac, Admin Fee: \$50

To purchase items from techsoup.org, you must register at techsoup.org:

1. First you must join as an individual
 - a. Name
 - b. Email
 - c. Password
 - d. Security question and answer
2. You will be asked to find your organization (chapter)
 - a. You will need
 - i. The organization's status, which is 501(c)(3) Nonprofit
 - ii. Employer identification number
3. If your chapter is not registered, you will be asked to register the organization.
 - a. You will need to create an association code
 - i. Used to add additional users
 - ii. Must be at least 7 characters long
 - iii. **Document for future!**
 - b. You will select the organization type and subtype
 - c. You will input the chapter's contact information
 - i. Your title
 - ii. Chapter name
 - iii. Address
 - iv. Email
 - v. Phone number
 - vi. Annual operating budget
 - d. Click begin qualification process
 - i. Select method to submit documents
 1. Fax
 2. Email
 3. Mail
 - ii. Download the editable TechSoup Stock Qualification Form
 - iii. Print form and fill out all field
 - e. Submit form and a copy of your IRS 501(c)(3) determination letter to techsoup
 - f. It takes approximately three weeks after the documents are submitted for approval.

Section II

TAX EXEMPT 501 (c) (3) ** Please Be Sure That You and Your Chapter Understand**

ALL Chapters are required to have a **501(c)(3) status** with the Internal Revenue Service, **Association Minimum Standards #7**, THEREFORE, THE RESPONSIBILITY OF OBTAINING AND RETAINING THE 501(c)(3) STATUS IS REQUIRED OF ALL ACTIVE CHAPTERS IN THE ASSOCIATION.

An organization that has been granted a charitable 501(c)(3) designation "can advocate social change or present opinions on controversial issues, provided it DOES NOT engage in activities that cause it to be classified as an action organization, 501(c)(4). It must not encourage violation of the law." ¹ An action organization is one that "participates in campaigns for public office or devotes a substantial part of its activities to influencing legislation. This includes contacting members of a legislative body to propose, support, or oppose legislation. Attempts to influence legislation also include urging the public to contact legislators regarding legislation. Finally advocating the adoption or rejection of legislation is considered attempting to influence legislation." ² NAJA AND ITS CHAPTERS ARE NOT 501(c)(4) ORGANIZATIONS. Chapters are not allowed to contribute money to a political campaign or endorse a candidate.

Furthermore, a **501 (c) (3) organization cannot**

- operate against public policy
- have as its primary purpose the operation of a trade or business
- have a substantial part of its activities not of an exempt purpose

BE CERTAIN THAT YOUR CHAPTER:

1. Is instructed and reminded of the above information.
2. Has the original (or copy) of the Chapter letter of 501 (c)(3) determination from the IRS in a permanent file for safe keeping (preferably a bank safe deposit box).
3. Files the IRS Form 990, Form 990-EZ, or 990-N (e-postcard) which is required of all 501 (c)(3) organizations.
4. Sends a copy of the Chapter Form 990, Form 990-EZ, or a copy of the 990-N confirmation receipt ANNUALLY to NAJA Headquarters by October 15.
5. Dedicates Chapter funds to the purposes set out in Section 501 (c) (3) of the Internal Revenue Service Code. (Charitable Services)
6. Maintains records to show that funds are expended only for these purposes.
7. Maintains records to show that if funds are distributed to other organizations, these organizations are either exempt under 501(c)(3) or are able to provide evidence that the funds remain dedicated to the required purposes, and that they will be used for those purposes by the recipients.
8. Follows new substantiation and disclosure requirements for non-profit donations (IRS Publication 1771-enclosed)
9. Forwards immediately any IRS Notice received by the Chapter to NAJA Headquarters. This is critical to Chapter accountability and maintaining exempt status.

¹ Godfrey, Howard: Handbook on Tax Exempt Organizations. Prentice-Hall, Inc., Englewood Cliffs, New Jersey (1983). p. 36.

² ibid., p.37

Responsibilities and Charitable Contributions

**Compliance Guide for 501 (c) (3) Public Charities
IRS Publication 4221-PC (7-2009)
Catalog Number 49829R**

<http://www.irs.gov/pub/irs-pdf/p4221pc.pdf>

**Charitable Contributions – Substantiation and Disclosure Requirements
IRS Publication 1771 (Rev. 9-2011)
Catalog Number 20054Q**

<http://www.irs.gov/pub/irs-pdf/p1771.pdf>

**SAMPLE CONTRIBUTION RECEIPT FOR A CASH CONTRIBUTION WHERE NO
GOODS OR SERVICES WERE PROVIDED**



Junior Auxiliary of Anytown, AR
P. O. Box 278
Anytown, AR 72403-0278
www.jaanytown.org

January 15, 2017

Mrs. Rhoda Cash
2101 Harrisburg Road
Anytown, AR 72401

Dear Mrs. Cash,

Junior Auxiliary of Anytown, AR (JA) gratefully acknowledges your gift of \$250 to our Chapter. JA is a Section 501(c)(3) non-profit organization that strives to improve the lives of children and families by providing for basic needs and developing and implementing programs that instill self-esteem and challenge minds. Members of JA work community service projects in the health, welfare, civic, cultural and educational fields.

We sincerely appreciate your support of JA. With partners like you, we are able to impact the lives of so many individuals and make Anytown a better place to live. Thank you for helping us fulfill our mission.

Thank you so much,

Susie Jones
Treasurer

This letter serves as your receipt.

Please retain this letter for tax purposes.
Gifts are tax deductible to the fullest extent allowed by law.
No goods or services were provided in return for this contribution.

**SAMPLE CONTRIBUTION RECEIPT FOR A CASH CONTRIBUTION WHERE
GOODS OR SERVICES WERE PROVIDED**



Junior Auxiliary of Anytown, AR
P. O. Box 878
Anytown, AR 72403-0878
www.jaanytown.org

January 15, 2017

Ms. Mary Smith
XYZ Company
201 East Oak Avenue
Anytown, AR 72401

Dear Ms. Smith,

Junior Auxiliary of Anytown, AR (JA) gratefully acknowledges your recent gift of \$1,000 to the 2016 Charity Ball. JA is a Section 501(c)(3) non-profit organization that strives to improve the lives of children and families by providing for basic needs and developing and implementing programs that instill self-esteem and challenge minds. Members of JA work community service projects in the health, welfare, civic, cultural and educational fields.

We sincerely appreciate your support of JA. With partners like you, we are able to impact the lives of so many individuals and make Anytown a better place to live. Thank you for helping us fulfill our mission.

Thank you so much,

Susie Jones
Treasurer

This letter serves as your receipt.

Please retain this letter for tax purposes.

Gifts are tax deductible to the fullest extent allowed by law.

We are required to inform you that the amount of your contribution that is deductible for federal income tax purposes is the amount of your contribution less the value of goods and services received.

You received four complimentary tickets to Charity Ball with an estimated fair market value of \$200 in return for this contribution.

**SAMPLE CONTRIBUTION RECEIPT FOR A NONCASH CONTRIBUTION WHERE
NO GOODS OR SERVICES WERE PROVIDED**



Junior Auxiliary of Anytown, AR
P. O. Box 278
Anytown, AR 72403-0278
www.jaanytown.org

January 15, 2017

Kathy Deen
Smith Toys & Collectibles
2801 S. Caraway Road
Jonesboro, AR 72401

Dear Ms. Deen,

On behalf of Junior Auxiliary of Anytown, AR (JA), I would like to thank you for your generous contribution of a doll house for our 2016 Charity Ball Silent Auction. JA is a Section 501(c)(3) non-profit organization that strives to improve the lives of children and families by providing for basic needs and developing and implementing programs that instill self-esteem and challenge minds. Members of JA work community service projects in the health, welfare, civic, cultural and educational fields.

We sincerely appreciate your support of JA. With partners like you, we are able to impact the lives of so many individuals and make Anytown a better place to live. Thank you for helping us fulfill our mission.

Thank you so much,

Susie Jones
Treasurer

This letter serves as your receipt.

Please retain this letter for tax purposes.
Gifts are tax deductible to the fullest extent allowed by law.
No goods or services were provided in return for this contribution.

**SAMPLE CONTRIBUTION RECEIPT FOR A NONCASH CONTRIBUTION WHERE
GOODS OR SERVICES WERE PROVIDED**



Junior Auxiliary of Anytown, AR
P. O. Box 278

Anytown, AR 72403-0278
www.jaanytown.org

January 15, 2017

Joe Radin
Nettleton Concrete
2801 S. Caraway Road
Anytown, AR 72401

Dear Mr. Radin,

On behalf of Junior Auxiliary of Anytown, AR (JA), I would like to thank you for your generous contribution of an outdoor fire pit for our 2016 Charity Ball Live Auction. JA is a Section 501(c)(3) non-profit organization that strives to improve the lives of children and families by providing for basic needs and developing and implementing programs that instill self-esteem and challenge minds. Members of JA work community service projects in the health, welfare, civic, cultural and educational fields.

We sincerely appreciate your support of JA. With partners like you, we are able to impact the lives of so many individuals and make Anytown a better place to live. Thank you for helping us fulfill our mission.

Thank you so much,

Susie Jones
Treasurer

This letter serves as your receipt.

Please retain this letter for tax purposes.

Gifts are tax deductible to the fullest extent allowed by law.

We are required to inform you that the amount of your contribution that is deductible for federal income tax purposes is the amount of your contribution less the value of goods and services received.

You received four complimentary tickets to Charity Ball with an estimated fair market value of \$200 in return for this contribution.

Section III

STATEMENT OF CASH BALANCES

The year- end reports are available from a link on the home page of the NAJA website at www.najanet.org. The button is on the left hand side at the top and says Chapter Year End Reports. There is also available a Year End Reporting Video that gives step by step instructions on preparing all reports including the Statement of Cash Balances.

Once you click on the link, you will be asked for a username and password as shown in Figure 1 below.

National Association of Junior Auxiliaries, Inc.

Username:

Password:

Figure 1 – Login

Your **username** is your chapter name, a period (.), and your state (ie. city.state or county.state). Spell out each part of the city or county avoiding any abbreviations. The **password** is najanet.

Examples:

- | | |
|----------------------------|---|
| 1. Madison County.FL | If there is a space in your city/county, do not omit it. |
| 2. Biloxi-Ocean Springs.MS | If there is a hyphen in your city/county, do not omit it. |
| 3. Greenville.MS | <u>The case for the majority of chapters.</u> |

Once in you will see:

- [Submit Statistical Data Form](#)
- [Submit Statement of Cash Balances Form](#)
- [Submit Annual Standards Review Form](#)

- [View submitted Statistical Data Form](#)
- [View submitted Statement of Cash Balances Form](#)
- [View submitted Annual Standards Review Form](#)

Click on Submit Statement of Cash Balances Form to fill in the information required.

On the Statement of Cash Balances Form, you will first need to type up a Word document that has your Chapter Income-Other and your Chapter Expenses-Other. You will be asked to attach those two documents when submitting the form, so save the documents somewhere on your computer where you can retrieve them. Please make sure that these attachments are saved in a Microsoft Word format. Remember that lines 2 & 3 are from the ending balances of last year's report. Last year's Treasurer should have kept a hard copy in a file. Do not enter commas in your numbers, but please use decimal precision to avoid miscalculations due to the rounding of numbers. Ex. 12345.99 is perfect. 12,345.99 will produce errors.

If you need to submit a partial Statement of Cash Balances Form, you may now do so (remember to hit submit). When you go back to the form to input the remaining information, the form will auto-fill the values it currently has for each input. Feel free to update/change these as needed because each time you submit, it will only remember your latest submission for each field rather than only remembering the last complete form submitted. You will also notice the automatically calculated lines will show up correctly after your first save/submit as the form gets the needed lines from the user.

You will be able to review the report submitted from the "View" links...and make your copy from there.

If you find you have made an error, you can resubmit and it will write over the previously submitted report. **On duplicate submissions you will get a message that says "SUBMISSION NOT COMPLETE. PLEASE READ BELOW. Previous submission found. Please click "here" button to submit a replacement."** There will be no limit to replacements until the deadline, and corrections can be made, if necessary, after the deadline.

If you have any questions, please email your CSC or NAJA Headquarters at najanet@bellsouth.net. You can use the report form on the NAJA website under Members Only, Annual Standards/Chapter Reports to gather the information that will be input online.

The filing deadline for year- end reports is May 15th.

Do not mail any copies of these reports

Instructions for Completing Statement of Cash Balances

Note: Form also located in the Chapter President's Notebook and on the NAJA website. This form is only to be used to record information to be filed online. This form **should not** be mailed to Headquarters.

Line 1: This date is the day after the books were closed for the previous Chapter year.

Line 2: Checking account balance (or combined balances if more than one) from previous year's Statement of Cash Balances, **line 20**

Line 3: Savings account(s), certificates of deposit or other accounts where funds are held, from previous year's Statement of Cash Balances, **line 21**

Line 4: Total amount of cash on hand at beginning of current fiscal year (Line 2 + Line 3 = Line 4. Must be the same figure shown on the previous year's Statement found on line 22 of the Statement Cash Balances) Calculates automatically.

The Cash Balance(s) at the beginning of the current year must match the Cash Balance(s) recorded at the end of last year's Statement of Cash Balances.

Line 6: Total amount of dues collected by your Chapter (Active + Associate + Provisional). This also includes Chapter dues, if applicable.

Line 7: This is the total net profit from Finance Projects. Gross receipts from Finance Projects minus Expenses of Finance Projects = Net Profit.

Line 8: Interest earned on any accounts during the year.

Line 9: This is a total of any other income not specifically listed on Lines 6, 7, and 8. An itemized list of this income titled "Other Receipts" must be listed on a Word document and attached at the "Browse" button. (Examples would be donations, corporate sponsors, grants, etc.)

Line 10: Total of all receipts (Lines 6 + 7 + 8 + 9). Calculates automatically.

Line 12: Total amount of dues sent to NAJA during the year. This includes the amount sent with the bill from NAJA and any other amounts from reinstatements during the year.

Line 13: Total amount of money donated by the Chapter to individuals or other organizations during the year.

Line 14: This is the combined cost (expenses) for all Service Projects.

Line 15: This is a total of any other expenses not previously listed on Lines 12, 13, and 14. An itemized list of these expenses titled "Other Expenditures" must be listed on a Word document and attached at the "Browse" button.(Examples would be AEC and Area Meeting expenses, social expenses, administrative expenses, etc. Please divide administrative expenses into categories.)

Line 16: Total of all expenditures (Line 12 + 13+ 14 + 15). Calculates automatically

Line 17: Line 10 minus Line 16 = Increase or Decrease in Cash. Calculates automatically

Line 18: The balance in Line 18 is determined by adding line 17 to line 4 (if there was a net increase entered on line 17) or subtracting line 17 from line 4 (if there was a net decrease entered on line 17.) Calculates automatically

Line 20: Enter the reconciled checking account balance as of April 30.

Line 21: Enter the reconciled balances in savings accounts, CDs or other cash equivalents as of April 30.

Line 22: Total of Line 20 and Line 21. NOTE: Line 18 and Line 22 must be identical.

(To be filed online only)
STATEMENT OF CASH BALANCES

CHAPTER _____

REGION _____

DATE _____

1) **CASH BALANCE as of _____** (date this fiscal year began for reporting purposes to NAJA)

2) Checking account \$ _____ (from previous year line 20)

3) Savings accounts and CD's \$ _____ (from previous year line 21)

4) **TOTAL CASH** \$ _____ (from previous year line 22)

5) **RECEIPTS – 2016-2017 fiscal year**

6) Dues \$ _____

7) Net profit on finance projects \$ _____

8) Interest earned \$ _____

9) Other receipts (attach itemized list) ** \$ _____

10) **Total Receipts** \$ _____

11) **EXPENDITURES– 2016-2017 fiscal year**

12) Association dues \$ _____

13) Donations \$ _____

14) Net cost of service projects \$ _____

15) Other expenditures (attach itemized list) ** \$ _____

16) **Total Expenditures** \$ _____

17) **NET INCREASE/ (DECREASE) IN CASH** \$ _____

18) **CASH BALANCE as of _____ (per books)** *\$ _____
 (exact date you are closing books for purposes of this report)

19) **CASH BALANCES as of _____ (per reconciled bank statement)**

20) Checking account _____

21) Savings accounts & CD's, _____

22) **TOTAL CASH BALANCES (per reconciled bank statement) * \$ _____**

***These amounts should be identical.**

****Must attach itemized list.**

State of Alabama Filing Requirements

www.sos.state.alabama.gov/

Certificate of Formation (Articles of Incorporation)

Domestic Non-Profit Corporation Certificate of Formation Guidelines are available for download from the Business Services- Domestic Corporations- Domestic Non-Profit Filing page (website-www.sos.state.alabama.gov/).

Non-Profit Filing Procedures

- File the original and two copies of the Certificate of Name Reservation with the Office of the Judge of Probate in the county where the corporation's registered office will be located prior to the filing of the Certificate of Formation. (cost is \$25-28)
- File the original and two copies of the Certificate of Formation with the Office of the Judge of Probate in the **county** where the corporation's registered office is located.
- The Probate Judge will collect the Secretary of State filing fee and determine the amount for the Probate Judge fee.
- The number of directors shall be not less than three.

Filing Fees

Secretary of State: \$100.00

Minimum Probate Judge fee: \$50.00

If you have any questions, contact the Domestic Entities Filing Department at:

334-242-5913; 334-353-0223; 334-242-7209; or 334-353-9859

Annual Reporting:

There is no annual report to file.

State of Arkansas Filing Requirements **www.sos.arkansas.gov**

1. **Domestic Nonprofit Corporation Articles of Incorporation Guidelines are available for download at the Business Entity Fees, Forms and Procedures page ([website-www.sos.arkansas.gov](http://www.sos.arkansas.gov)). Filing fee is \$50 for paper filing and \$45 for online filing.**
2. All Arkansas Chapters who intend to solicit and actually receive contributions in excess of \$25,000 during a year must register with the Arkansas Attorney General's office. The registration must be renewed annually if the Chapter continues to receive contributions in excess of \$25,000 each year. Registration and renewal forms can be downloaded at <http://arkansasag.gov/programs/arkansas-lawyer/charities>. The following items must be submitted via email (Charities@ArkansasAG.gov) with the initial registration:
 - Charitable Organization Registration Form (Form CR-01)
 - IRS Determination Letter
 - Articles of Incorporation
 - Executed Consent for Service (Form CR-02), if applicable
 - Arkansas's Annual Financial Reporting Form (Form CR-03)
 - Most recent IRS Form 990; IRS Form 990-EZ; or Form 990-N
 - If total revenue exceeds \$500,000 an audit must be provided
 - Copy of the following contracts (if applicable)
 - a. Commercial Co-Venturers
 - b. Paid Solicitors
 - c. Fund-Raising Counsel
3. Beginning August 1, 2008, all Arkansas non-profit organizations must file an annual report with the Arkansas Secretary of State. The report must contain the following items:
 - Name of the Corporation
 - State of Incorporation
 - Name and address of Corporation's Registered Agent
 - Address of the Corporation's Principal Office
 - Names of the Corporation's Principal Officers
 - Names and Addresses of the Corporation's DirectorsUpdated contact information should be sent to the Arkansas Secretary of State by email at corporations@sos.arkansas.gov or by mail to Arkansas Secretary of State, Business and Commercial Services, State Capitol, Little Rock, AR 72201-1094. Please include the organization's legal name, contact name and mailing address.
4. Effect July 31, 2007 Arkansas requires Chapters planning to conduct raffles or bingo games to obtain a license and abide by the following rules:
 - No net receipts from a raffle or bingo games shall be used to compensate in any manner any person who works for or is in any way affiliated with the licensed authorized organization that conducted the raffle or bingo game
 - A charitable raffle or bingo game shall be conducted only by a licensed authorized organization through the organization's bona fide officers and members who volunteer their time and receive no compensation for their services. A licensed authorized organization shall identify the officers and members who will be responsible for conducting a raffle to bingo games
 - A licensed authorized organization shall not conduct raffles or bingo games through an agent or third party
 - The play of bingo or raffle through any electronic device or machine is prohibited
 - Raffle tickets and bingo faces must be approved in advance by the Arkansas Department of Finance & Administration
 - All raffle tickets and bingo faces must be pre-printed on paper or plastic and must be sequentially numbered at the time the tickets or faces are printed
 - The organization's responsible person shall not have been found guilty of, or pleaded guilty or no contest to, any felony by any court in the State of Arkansas, or to any similar offense by a court in another state or military or federal court

Charitable Bingo and Raffle Rules and Application for Non-Profit Organizations to Conduct Bingo Games and Raffles can be downloaded at www.dfa.arkansas.gov/offices/exciseTax/MiscTax/Pages/bingoTax.aspx.

State of Florida Filing Requirements

www.sunbiz.org

Florida Corporation Forms (Non-Profit)

Note: Please make ALL checks payable to the Florida Department of State

Shown below are forms to assist you in filing with the **Division of Corporations**. You have two choices for incorporation: print out the selected form, then prepare it; **or** fill-in the form online, then print it out. **MAIL** your completed incorporation form with the appropriate fee to the Division of Corporations for processing and filing.

Department of State
Division of Corporations
Corporate Filings
P.O. Box 6327
Tallahassee, FL 32314

All annual reports must be entered and submitted electronically online. Payments can be made by credit card, debit card, or by check or money order.

REMINDER: All information you enter on a document submitted to the Division of Corporations will be available on our "public record" web site at www.sunbiz.org.

- [Non-Profit Articles of Incorporation](#) – Fee \$70
- [Profit/Non-profit Annual Report](#) – Fee \$61.25- due Jan1 – May 1

The Solicitation of Contributions Act requires anyone who solicits donations from people in the State of Florida to register with the Florida Department of Agriculture and Consumer Services and renew annually. Registration forms can be found at www.doacs.state.fl.us/onestop/forms/10100.pdf. Registration fees are based on contributions received the preceding fiscal year and range from \$10 to \$400.

State of Louisiana State Requirements

Louisiana Nonprofit Corporation

www.sos.louisiana.gov

Articles of Incorporation – fee \$75. If you are forming a nonprofit corporation and intend to apply to the Internal Revenue Service for tax exempt status, additional information will be required in the articles of incorporation. To obtain exemption information visit <http://www.irs.gov> or call toll free at 877.829.5500. If the required information is not included in the articles of incorporation the IRS will direct you to amend the articles. This office, as well as the Clerk of Court's office, will require an additional fee to file an amendment to the articles of incorporation.

Annual Report – fee \$10. Each year, on or before the anniversary date of incorporating, all Louisiana nonprofit corporations must file an annual report. The reports serve the purpose of maintaining proper information regarding the corporation's registered office address, agents for service of process, corporate directors and officers. The annual report form, printed with the current information on file in the Secretary of State's office, including the corporation's identification number, is mailed to the corporation at least 30 days prior to the due date. (Blank forms are not furnished.) Corporations which have failed to file the required annual reports will be considered 'not in good standing'. In addition, a corporation will be subject to revocation when delinquent in annual report filings for three consecutive years. No acknowledgment is returned.

State of Mississippi Filing Requirements

www.sos.ms.gov

Articles of Incorporation: Form F0001 – fee \$50

Annual Report:

All charitable organizations who solicit contributions in the state must register with the Secretary of State office (forms available at www.sos.ms.gov; charities). Mississippi Chapters of the National Association of Junior Auxiliaries are exempt from filing the Unified Registration Statement and only have to file the **Form CE**- Notice of Exemption for Charitable Organizations. There is no fee for this and is a **one-time filing**. HOWEVER, each year the Mississippi Chapters must send in any information that changes from the original filing, within 30 days of the change. For Chapters, that would mean by June 1. Information that would change yearly would be a contact person and contact information (President's name, address, phone number, email address, fax number, if applicable), a list of their current officers with the same contact information, and the name of the person who has custody of the financial records (your Treasurer). Type up the information and put the heading: **Changes to Form CE**. This can be emailed to Kathy French at Kathy.French@sos.ms.gov or mailed to:

Mississippi Secretary of State
Charities Registration
Post Office Box 136
Jackson, MS 39205-0136

State of Missouri Filing Requirements

www.sos.mo.gov

Nonprofit corporations may be organized under Chapter 355, RSMo. for a variety of purposes. Common examples include churches, civic associations, political groups and trade organizations.

All nonprofit corporations registered to do business in Missouri are required to be designated as either "public benefit" or "mutual benefit" corporations. See Section 355.881, RSMo. for more information.

Articles of Incorporation: Fee \$25

Annual Reports: online – fee \$10; printed – fee \$15

All corporations doing business in this state must file an annual registration report. This one page report contains a minimal amount of information, but failure to file the report will result in administrative dissolution of a domestic corporation's charter or revocation of a foreign corporation's certificate of authority.

For corporations incorporated or qualified on or after July 1, 2003, the annual report is due at the end of the month that the corporation incorporated or qualified. For corporations existing prior to July 1, 2003, the annual report will be due at the end of the month indicated on their last annual report. Missouri statutes do not allow a corporation to change the month that the annual report is due. The corporation or authorized party **must** use the form provided by the Secretary of State or they may file the annual report online. It is the registered agent's responsibility to forward all appropriate correspondence to the proper person within the corporation. Failure on the part of the registered agent to forward the forms does not excuse the corporation from filing. Late reports are subject to an additional fee of \$15 for each 30-day period. Please do not send cash with the report; instead, send a check or money order. You may also file online with a credit card.

State of Tennessee Filing Requirements
Annual Filings for Tennessee Nonprofit Organizations
www.tn.gov

1. Tennessee Department of State

Form : Annual Report

Due Date: 4 months after end of fiscal year

To: Tennessee Department of State
Corporate Filings
312 Rosa L. Parks Avenue
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

Information: 615-741-2286
Website: www.tn.gov
Filing fee: \$20

2. Tennessee Charitable Solicitations Division

⊞ Chapters that receive over \$30,000 in annual gross contributions

Form: Form SS-6001 (Charitable Organization Registration -New);
Form SS-6007 (Renewal)
Form SS-6002 (Summary of Financial Activities)

Due 6 months after end of fiscal year (October)

To: Tennessee Department of State Phone: 615-741-2555
Charitable Solicitations Division
Website: www.tn.gov/charitable-organizations
312 Rosa L. Parks Avenue
8th Floor, William R. Snodgrass Tower
Nashville, TN 37243-0308

Filing Fee: Initial registration \$50;
Renewal \$100-\$300 (depending
on gross revenues)

Notes: A copy of the organization's filed IRS Form 990 or 990 N must be submitted with this form

If you have not previously registered, you must file a Form SS-6001 within 30 days once the \$30,000 level is reached and a SS-6002 must be filed 6 months after the end of the fiscal year. In the following years after you have filed a SS-6001, you must file a SS-6007 and SS-6002 every year for the life of the organization.

⊞ Chapters that receive less than \$30,000 in annual gross contributions

Form: Form SS-6042 Exemption Request
Form SS-6002 (Summary of Financial Activities)

Organizations are exempt from filing Form SS-6001 if they receive less than \$30,000 in gross contributions from the public. These organizations file a SS-6042 annually.

Forms SS-6001, SS-6007, SS- 6002 and SS-6042 are located at the following website.
<http://sos.tn.gov/charitable/charitable-organization-forms>



STATE OF TENNESSEE
THE SECRETARY OF STATE
State Capitol
Nashville, Tn 37243

URGENT MEMORANDUM

To: Organizations Exempt from Federal Income Taxation Pursuant to
Section 501(c)(3) of the Internal Revenue Code

From: *Riley C. Darnell* Secretary of State, State of Tennessee

Re: The "Tennessee Charitable Gaming Implementation Law"

Date: August 30, 2004

On November 5, 2002, Tennesseans voted to amend the State Constitution to allow the legislature to authorize certain lottery-type charitable games. Prior to that date, charitable games such as raffles and cakewalks were unlawful.

On April 7, 2004, Governor Bredesen signed into law the "Tennessee Charitable Gaming Implementation Act". The law gives qualified §501(c)(3) tax-exempt organizations an opportunity to operate a one-day event to raise funds for their charitable programs. Bingo, pull-tabs, punchboards, video lottery games of chance associated with casinos and similar games are expressly prohibited.

To lawfully operate a charitable gaming event, a §501(c)(3) organization that has been in active and continuous existence in Tennessee for at least five (5) years must file an application with the Secretary of State's Division of Charitable Solicitations between July 1 and October 31 each year and pay a non-refundable \$625 filing fee. Applications should be filed as early as possible to avoid rejection. The Division will submit a list of approved organizations to the General Assembly, which must authorize the event by a vote of two-thirds of the members of both houses. The authorized organization may then operate a one-day event between July 1 and June 30 of the year following submission of the application. The Tennessee Bureau of Investigation will investigate unauthorized events and violators will be subject to both criminal and civil sanctions.

All citizens are presumed to know the law. Read the Act. A copy of the Act, filing forms and other information is available at the Secretary's web-site: www.tennessee.gov/sos/charity/gaming.htm and the Division's office, located at 312 - 8th Avenue North, 8th Floor, William Snodgrass Tower, Nashville, Tennessee 37243. Office hours are Monday through Friday, 8:00 a.m. until 4:30 p.m. For additional information, call 615-741-2555.

