

UNWLA Policies and Procedures

Part 1: Branch Policies and Procedures

Section 3: Branch Reporting Obligations

A. FINANCIAL REPORTING

The Annual Branch Financial Reporting and due dates consist of the following:

FEBRUARY 15th	BRANCH ANNUAL <u>PAYMENT</u>
MARCH 15th	BRANCH ANNUAL <u>REPORTS</u>
MAY 15th	<u>E-FILING</u> WITH THE IRS
DECEMBER 1st	UPDATED MEMBERSHIP <u>ROSTER</u> AND DUES EXEMPTION REQUESTS

1. **Financial Payment** - By January 15th of each year, the *Branch Annual Payment Statement* is mailed to the Branch President and payment is due by **February 15th** of each year.
2. **Branch Annual Reports** – As of 2022 all annual reporting to Headquarters, including financial reporting will be via an on-line system. Headquarters will send a notification to Branch Presidents with a link to an online Annual Reporting Form. This is to be completed by the Branch President (with the assistance of all Standing Chairs) by March 15th. The Branch Treasurer will receive a separate link to an online Financial Report form also due to be completed by March 15th.
3. **Annual IRS Tax Filing for Tax Exempt Status** - Every Branch is required by the Internal Revenue Service (IRS) to file an annual tax notice electronically **by May 15th of each year**.
 - This annual electronic notice must be filed at www.epostcard.form990.org. This website provides all the information needed for filing. After completion, print the confirmation for your records and send a copy to Headquarters.
 - Revocation of Tax Exempt Status - If a Branch or Regional Council fails to file its annual tax notice electronically for three (3) consecutive years, its tax-exempt status will be revoked as of the filing due date of the third year by the IRS.

If you receive notification from the IRS that your tax-exempt status is revoked, please notify Headquarters **immediately**.

4. Membership Roster

Each Branch is required to review and submit a corrected membership roster each calendar year:

- **Roster Deadline #1 (December 1)** – In November the current *Branch Membership Roster* on file at Headquarters is mailed to the Branch President with the Branch Annual payment *Confirmation* (receipt for payments received in the

same year). This list must be updated, corrected, and returned to Headquarters by December 1st of each year (but not sooner) to reflect the membership for the NEXT year.

- **Roster Deadline #2 (February 15)** – By January 15th Headquarters sends out the Branch Annual Payment Statement along with the corrected roster (based on the information supplied December 1st). If further changes have taken place since December 1st, the Branch should update the information and return it along with the Branch Annual Payment.