

## UNWLA Policies and Procedures

### Part 2: Regional Council Policies and Procedures

#### Section 2: Regional Reporting Requirements

##### A. RC Financial Reporting Obligations

###### Annual Financial Report

The Annual Regional Council Financial Reporting and their due dates consist of the following:

<b>FEBRUARY 15th</b>	Regional Council Annual Payment
<b>MARCH 15th</b>	Regional Council Annual Reports
<b>MAY 15th</b>	E-filing with the IRS

1. **Regional Council Payment** - By January 15<sup>th</sup> 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. **Regional Council 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 Regional Council Presidents with a link to an online Annual Reporting Form. This is to be completed by the Regional Council President (with the assistance of all Standing Chairs) by March 15<sup>th</sup>. The Regional Council Treasurer will receive a separate link to an online Financial Report form also due to be completed by March 15<sup>th</sup>.
3. **Annual E-Filing with the IRS for Tax Exempt Status** - Every Branch and Regional Council 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](http://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**.