

IRS Guideline for Unit Tax Returns

American Legion Auxiliary Unit _____ City _____, Texas
is a non-partisan, 501 c (19) veteran-service organization.

In order to retain a unit's non-profit status, each unit shall establish a Financial Governance Policy to include the following:

1. Unit Mission Statement
2. Conflict of Interest for Officers
3. Conflict of Interest for Employees
4. Whistle Blower Policy
5. Records Retention & Destruction Policy
6. Public Disclosure Policy IRS Form 990
7. Internal Review of Form 990-N, 990EZ or 990

All of the above policies will be available through the District President and on the American Legion Auxiliary, Department of Texas website, www.alatexas.org.

Who will need to file these Forms? Every Unit in the Department of Texas!!!!

Units with \$50,000.00 or less in gross receipts and assets must now file the new e-Postcard (Form 990N). This return is due on the 15th day of the 5th month after the unit's fiscal year ends. For example, if the fiscal year ends August 31, 2009, the return is due January 15, 2010; if your unit is a calendar year entity, it is due May 15 of each year.

To complete the new e-post card return, go to the IRS website, www.IRS.gov.

The unit will need the following information:

1. Organization's legal name.
2. Any other names the organization uses.
3. Organization's mailing address.
4. Organization's Web site address – if it has one.
5. Organization's employer identification number (also referred to as a taxpayer identification number).
6. The name and address of a principal officer of the organization.
7. Organization's annual tax years; and
8. Answers to the following questions:
 - a. Are the unit's gross receipts normally \$50,000.00 or less?
 - b. Has the organization terminated or gone out of business?

That's it!!!!

If the Unit has gross receipts and assets of \$50,000.00 **or more** it must file a 990EZ Form or a 990 Form.