

MAINE VETERANS OF FOREIGN WARS OF THE U.S.

Desk of the State Quartermaster

PO Box 56

Rumford, Maine 04276

207-369-0302

22 June 2015

DEPARTMENT BLANKET FOR TAX PURPOSES

Do to the changes in laws for Non-Profits the following information will be required to be sent to the State Quartermaster by Post and District Quartermaster's to remain on the Department Blanket. The providing of the documents **will start 15 June 2015.**

- 1. Annually : Signed letter requesting to be on Department Blanket (any Post or District that does not submit the letter will be dropped from the Blanket) letter needs to be sent to State QM between 15 June and 30 July.**
- 2. Annually: Copy of document filed with the IRS: 990, 990EZ, 990N and 990T when filed. (any Post or District that does not provide the document will be dropped from the Department Blanket) by 1 March.**
- 3. Annually: List of all Officers and Trustee's (any changes be sure to forward up dates)**
- 4. Annually: Copy of Annual Incorporation form sent to the State of Maine, send to state QM by 30 July.**
- 5. Quarterly: Quarterly Trustee reports (which is the financial proof of the unit)**
- 6. Annually: Annual Inspection of Unit**

Be advised if you are dropped from the Department Blanket you will be required by Federal Law to apply for your own coverage which can be costly. If you are dropped from the Department Blanket you will not be able to reapply to it until all the IRS requirements are met. **If you are dropped from the Department Blanket by the State Quartermaster, you will receive a letter stating why and will have 30 days to correct or the drop will stand.**

**Federal Law requires that all Post and Districts submit a 990, 990EZ or 990N annually.**

**In 2007 the laws where changed** requiring each subordinate unit to file on their own. Otherwise the funds from the subordinates would have to be added to the Department total to be declared on the annual report. This would create a major issue on filing on time and declaration for the Department. The old law before 2007 anyone under \$25,000.00 per year did not need to file. **However that law was changed, now all units must submit a 990, 990EZ or 990N. It is the responsibility of all Quartermaster to keep up on the changing tax laws.**

For those that have not been filing since 2007 and have received letters from the IRS stating their non-profit status has been revoked. Contact the State Quartermaster and have your computer on and we can walk you through the fundamentals to get you moving back on track. If at any time there are 3 consecutive years of non filing your non-profit status is automatically revoked by the IRS.

The reason the documents are required by the State Quartermaster is for IRS auditing purposes and so the Department can maintain its non-profit status while operating a Blanket. The Blanket is proof to the IRS that we all meet the requirements as a non-profit Veterans organization.

**To:** State Quartermaster Veterans of Foreign Wars Maine

**From:**

**Date:**

**Subject:** Request for to be on the Department IRS Blanket

From the Quartermaster of(Post name and number if a District then District number)

\_\_\_\_\_ we hear by formally request to be on the Department blanket with the IRS. All required documentation required to maintain our continuance on the blanket will be provided Quarterly and Annually as required.

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**Sign:**

**Title:**