

RESOURCES

CHECK LIST FOR CLOSURE OF A UNIT

Unit President should contact the District Vice President or District President that there is an issue with the membership. The specific reason for assistance can be given in a) phone conversation, b) formal letter from the President or Vice President of the Unit to the District officers, c) in email format is also acceptable. This action should be taken as soon as the issue with membership is not able to be resolved by Unit leadership.

The District Officers will contact the Unit Leadership to determine the next course of action. The District Officers will also the Unit Officers with revitalization and or reorganization of the Unit once the membership issue is no longer the primary issue.

1. Notification via email and standard mail for those without an email listing that a meeting requesting the membership hear of the President's reason for calling a SPECIAL membership meeting. Reading of reason for meeting, that a second meeting will be called for in 30 days asking for 2/3rds majority for voting purposes on proposal to relinquish the Unit Charter.
2. Date, time, and location will be included in the letter sent to the members.
3. Revitalization with possible restructuring is preferred.
4. Voting will take place at the second meeting, or possibly the third meeting or once 2/3 majority is present for voting. This is then followed by written notification being sent to the District President, Department Secretary, and Department President.
 - a. Provide members with options for disbursement of funds once Bank account is closing.
 - b. Ensure donation form is utilized and included with minutes from the second (voting) meeting.
 - c. Prior to the next Department Executive Committee (DEC) meeting before Department Convention.
5. Continue working on increasing membership for the Unit.
6. Prepare all financial records for an audit.
7. Notify the District Treasurer that the Unit is ready for the Audit.
8. At second meeting voting of members that the Unit has decided to a) remain open, b) be revitalized c) restructure the leadership d) relinquish Charter.
9. Present documentation to the District President for Pre-Convention DEC meeting to determine what the Post Convention DEC has decided to do.
10. A letter will be sent to all Unit members in good standing providing a list of units in the area that are available for them to transfer into. A list of potential members will be sent to local units so they are aware who in the area may transfer to them. For those living outside the state of Washington the option to transfer to their state of residence is available.
 - a. Include the new Unit dues amount, a Member DATA Form with the member's ID Number, status (SR, JR or PUFL) transfer from and to Unit's numbers and names.
 - b. Should this be an interstate transfer take to Department so that National Membership staff can facilitate the transfer properly.

11. Unit will be notified of the decision of the DEC as to accept, place on probation for a specified time.
12. Only upon, the notification from the DEC that the Charter may be relinquished should the application for "Department of Revenue Clearance Certificate" be filled out and e-mailed to Department of Revenue (DOR). Wait for the email to come back from the DOR.
13. Print off the DOR form and take to the Secretary of State's (SOS) office/Corp Division at 801 Capitol Way, (Park at the back of the building) call them from the car to be given instructions as when you will be allowed in for your appointment.
14. Next step once the DOR forms are at the SOS office is go to:
<https://www.sos.wa.gov/corps>.
Look below the blue bar on the right side of the page: Download forms:
 - a. Domestic Non-Profit Corporation
 - b. Articles of Dissolution. Both of these are to be filled out completely, take both forms to the Secretary of State, Bldg. 801 Capitol Way Olympia, WA 98501. Again, park at the back of the bldg. call the S.O.S. office from your car, wait for instructions regarding entry to the office.
15. The Unit and District President shall secure Unit Banner, Ceremonial Bell, National Colors, Flag stands, all financial records, Articles of Incorporation, Unit Constitution, Bylaws and Standing rules, all the membership documents, and Recorded Unit history in minutes, and History books of the unit are to be boxed and prepared for transfer to Department Headquarters. This is done so that in the future if ten spouses of Post members wish to seek application for a New Charter for the Unit, they will have a History of the Unit's accomplishments from the past, as well as records for the Secretary of State, Internal Revenue Service, and the State Department of Revenue.
16. Upon a new Application for a Unit Charter the Principal officers will have to reapply for a DOR EIN and the Secretary of State UBI numbers. The principal officers will be notified if use of old numbers will occur or if new numbers will need to be issued. Estimated amount of the reapplication process for the DOR EIN, and SOS UBI are \$120.00, this cost could be higher if there is a history of failing to file the 990 forms in the past three years.
17. The items in # 16 obtaining the EIN and UBI numbers are required before the application process for an American Legion Auxiliary Charter can be sent forward with the National Executive Committeeperson to report a new unit has been granted permission from the Post to submit for permission to be chartered to the post.

The Check list is a guide to assist Unit officers in the process of relinquishing not only the Unit's Charter but the closure of the SOS Articles of Incorporation, the DOR Employer Identification Number to eliminate these number to be used to the American Legion Auxiliary locally, at the Department and National levels as well.

In Accordance With (IAW):

The Office of Compliance, National and Department Operating Procedural Processes, Constitutions, Bylaws, and Standing Rules.
Secretary of State's Office State of Washington
Department of Revenue for the State of Washington

ESTABLISHING LEADERSHIP TEAM

Assigned Susp Date Complete Incomplete

Voting of officers will take place at the Second meeting of the newly revitalized leadership; must be able to make 2/3 majority of the rostered membership present at the vote for the new team of leaders from all Unit members. Proxy votes are not allowed.

GET THE UNIT’S RECORDS IN ORDER

Assigned Susp Date Complete Incomplete

Secretary have the recorded minutes logged for storage, be sure to include all minutes since organization of Unit. Treasurer gets financial records in order for audit by District officers for Auxiliary and Legion. Turn report over to District President, so Department can notify National to block EIN from use.

Notify SOS, Depart. of Rev, IRS of closure: Investigation who is responsible for these Notifications.

Letter to the bank indicating new officers elected on what date. List of officers’ with position filled.

Select Charity of Legion/Auxiliary program remaining funds are to go. Use Department Donation Form if one of the programs has been selected. Keep copy for future reference.

Letter of notice Unit votes to close, put hold on account at the bank to not write any more checks unless authorized by District President and Department President.

**AMERICAN LEGION AUXILIARY
DEPARTMENT OF WASHINGTON
CODE OF ETHICAL CONDUCT**

American Legion Auxiliary members are expected to comply with the organizations governing documents and comport themselves according to the following Code of Ethical Conduct adopted by the National Executive Committee and revised to be specific to the American Legion Auxiliary, Department of Washington.