



FRA

REGIONAL PRESIDENT'S MANUAL

Revised OCTOBER 2018

FRA National Headquarters
125 N. West Street
Alexandria, Virginia 22314-2754
703-683-1400 ★ 800-372-1924
www.fra.org

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- A. ANNUAL REPORTS CHECK OFF SHEET EXAMPLE
- B. DUE DATES FOR REPORTS
- C. BRANCH/CLUB CHECK SHEET
- D. MEMBERSHIP REPORTS
- E. REGIONAL 1216(a) LISTING EXAMPLE
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- G. KEY DATES IN FRA HISTORY
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- I. EVERYTHING YOU WANTED TO KNOW ABOUT IRS FORM 990-N PLUS FAQs
- J. IRS TAX FILING & 990N INSTRUCTIONS
- K. FIDUCIARY OBLIGATION BY DAVID P. GOCH, ESQ.
- L. LEGAL AND TAX ISSUES FOR FLEET RESERVE ASSOCIATION BRANCHES
BY DAVID P. GOCH, ESQ. AND CHARLES M. WATKINS, ESQ.

INTRODUCTION

This update would not be possible without the dedication of the individuals who created the core manual which has served us throughout the past years.

This manual is to be utilized as a guide in the performance of your responsibility to provide guidance and assistance to the Branches in your Region and to your Regional Organization.

This is not a step by step guide but is to be utilized as a resource of information. Every situation that arises in your Region can not possibly be included in this guide, but it will meet the day to day items which are your responsibility. This is to provide guidance to the branches in your Region and assist the National President and staff in the performance of their duties.

It is our hope that this guide will be of assistance to you and it will be utilized wisely and often. May you have a productive tour of office and that your Region and the Fleet Reserve Association grows and accomplishes the goals for the year.

In LOYALTY, PROTECTION and SERVICE,

National President, Fleet Reserve Association

CHAPTER I

ADMINISTRATION FUNCTIONS OF THE REGIONAL PRESIDENT

Section 101. Foreword. The following documents are recommended to become the foundation of every President's reference library:

1. FRA Constitution and Bylaws (C&BL)
2. FRA Standing Rules,
3. FRA Rituals;
4. Robert's Rules of Order – Newly Revised;
5. FRA Branch Administrative Manual;
6. Regional C&BL and Standing Rules appropriate to the respective Region;
7. FRA Convention Planning Guide – for use in planning and preparation for hosting a Regional and National Convention of the FRA;
8. FRA Membership and Retention Manual;
9. FRA Standing Committee Manuals (Americanism-Patriotism; Hospitals, Welfare and Rehabilitation; Public Relations; Veterans Service; and Youth Activities)
10. Data Package on FRA SPONSORED/ENDORSED PROGRAMS including extra;
11. Information concerning Federal/State nonprofit tax requirements and filing Requirements;
12. History of the FRA

Section 102. Regional President Office. The office of Regional President is the senior office within each Region of the FRA. The duties of the Regional Presidents are prescribed in Section 805, BYLAWS FRA. Additional duties unique to your Region are contained in the C&BL for your individual Region.

Section 103. Duties. How well the Regional President carries out the duties as prescribed in the National and Regional C&BL, Standing Rules, and Rituals will be reflected in many ways. The yardstick in measuring effectively is:

- **RETENTION OF MEMBERSHIP**
- The growth of membership in your Region
- New Branches organized
- Retention of Branch Charters
- Timely reports by Branches such as election of new officers, committee reports, etc.
- Degree or volume of support by Branches in your Region in the National Legislative area
- Delegate representation at Regional and National Conventions
- Participation by the Branches in the various programs established at Branch, Regional, and National levels.

Section 104. Responsibility. The responsibilities of the Regional President are well defined in the Regional and National C&BL's and Standing Rules. Therefore, the Regional President should be knowledgeable of what is contained within the covers of these books and at all times have them available for ready reference whether answering correspondence, resolving questions or problems in these areas, chairing meetings and providing guidance to Branches during travel in the Region. If the answers are not available in the National C&BL, Standing Rules, Rituals, Regional C&BL, Standing Rules, or *Robert's Rules of Order – Newly Revised*, you always have the option of an inquiry to the National President for a parliamentary ruling or an interpretation by the National Board of Directors as required. You must remember that you will be communicating with many knowledgeable Shipmates and there is nothing more damaging to your credibility and to the office of Regional President than putting out erroneous information and statements. It does not take much time to refer to the appropriate C&BL, Standing Rules, Rituals, etc. Further, this takes you off the hook especially as concerns sea lawyers that enjoy harassing or entrapping a person.

Section 105. Communication. Perhaps the most important area of administration of the Region is communication. Personal communication is accomplished in two ways, 1. Verbal; and 2. Written. Both are important because good communication reflects credit not only to you as the Regional President, but also the Association you represent.

There is also another form of communication that you may have the opportunity to use and that is audio visual, such as a PowerPoint presentation with a narrative. Be sure that if this occurs that you have a script and do not try to ad-lib. Adhere to the script as close as you can.

In discussion of communication, the first two types are the ones that will be used most frequently.

Written communication consists of reports, thank you letters, Regional Presidents newsletter, travel itinerary, replies to inquiries and all correspondence pertinent to your office via a written format. THE COMPUTER AGE HAS OPENED A WHOLE NEW MEANS OF COMMUNICATION---It is suggested that you prepare all written correspondence at least a day in advance; let it sit overnight and review the next day prior to sending to all concerned. THIS WILL SAVE YOU GRIEF AT A LATER DATE. Furnish informational copies to your Regional Vice President, National President, National Vice President, and National Executive Director and other National Officers as appropriate. They must be informed of all matters that possibly could have an impact on the FRA or reflect on the FRA as an organization. **Remember as a National Officer, what you speak or write is a reflection on the whole organization.**

If your correspondence concerns a specific Branch, be sure to include a copy to the Branch President and Secretary. If a Branch member is involved in the correspondence be sure to provide a copy to the Branch Secretary and member if appropriate. There will or may be occasions wherein correspondence may be of sensitive nature that should be handled on a discreet basis or need to be known only by the individual involved. Do not under any circumstances embarrass anyone whether it's a Shipmate, LA FRA member, the Branch, or whom- ever. Whatever you do, you do not want or desire to have your correspondence haunt you. Keep in mind the following saying, "Dear Lord, let me utter words today that are gentle and sweet, because tomorrow those very words, I may be forced to eat." It is highly recommended that you make a backup file of all written correspondence, either hardcopy or in a computer of all written correspondence for future reference and pass down to your relief.

Verbal communication in general will be speaking to Branches in your Region, LA FRA, briefings, military commands in your area, and perhaps civilian groups. There are many good books on public speaking in your local library which you should take time to study and review. While the subject of public speaking is too broad to cover in this manual, the basic rules are: Know your audience, be well prepared, know your subject, use a script and most important practice presenting the speech at home. Practicing does several things; develops your timing, insures that it flows; generates questions in your mind that you need to address in the text of the speech and most important it makes you a subject matter expert in your speech and prepares you to answer questions. Another good rule is to avoid ethnic jokes, four letter words and any derogatory comments or statements that will embarrass your Shipmates, LA FRA members, and others in your audience. You must keep in mind that you are representing the FRA and to some degree the Navy, Marine Corps, and Coast Guard. Your audience can be very perceptive, and it does not take long for them to size you up. You don't have a second chance to make a first impression. If you have the means to prepare visual aids such as Power Point ----DO SO---Remember a picture is worth 1,000 words.

In your verbal communication, you will find that the telephone is an indispensable tool in the administration of your Region. Some good ideas when communicating via phone are:

Make a memo for the record of your outgoing and incoming phone calls. Include date, subject discussed, action taken, action pending, and all pertinent details discussed. It need not be lengthy, but it will save you time and trouble in recalling the details at a later date.

It is often a good idea to have notes prepared of the subject to be discussed prior to making calls. This will preclude overlooking something you wanted to talk about but got side tracked during the phone conversation. This will not only save you time, but also money.

Section 106. Regional Files. As the Regional President it will be your responsibility to maintain the Regional files. These files should contain a separate file on each Branch within your Region. Each file should include at a minimum: the Branch Bylaws and Standing Rules, documentation on the institution of the Branch, suspension of charter if applicable, and such other information that will be helpful to you and your successors. Much of this

documentation must be maintained for up to seven years for Federal/State requirements. It is a good idea to have a separate file of the names, addresses, and the years of office for Region's Past Regional Presidents and other Past National Presidents who now reside in your area. (MAKE SURE THAT ALL PAST OFFICERS ARE ON THE MAILING LIST FOR NEWSLETTERS AND KEPT ADVISED OF REGIONAL ACTIVITIES).

Also, files on assessment, delinquency in submittal of reports, committee reports, reports of newly elected officers and other data that may be useful in maintaining continuity and reference material for the incoming President. This will give the incoming President a good idea of the strengths and weaknesses of the Branches in his Region. As the old saying goes, "You won't have to invent the wheel all over again." However, keep in mind that a change of officers in the Branch can have beneficial or perhaps adverse effects, so in essence it could be a brand-new ball game as concerns any Branch. Therefore, the President cannot take it for granted that the Branch is functioning and in good working order because it appeared that all was in good order the previous year. Note that it is the President's responsibility to maintain the current listing of Branches in the Region that have received authorization to operate under C&BL Article 1216(a). National does not maintain a file of Branches that have been approved to be under 1216(a). Regional President should maintain a file of the Federal/State **TAX** status of every Branch and the Branch Enterprises. This includes the status of those Branches which have applied and are under the FRA National 501(c)(19).

Section 107. Regional President's Newsletter. The general practice is for the Regional President to publish a newsletter at least on a quarterly basis for distribution as follows:

Within the Region:

- Branch Secretaries and Presidents
- Regional Committee Chairmen and members
- Regional Vice President
- Past Regional President
- Past Regional Presidents
- Other Past National Officers Residing in the Region
- LA FRA Regional President
- LA FRA Regional Vice President
- Others as deemed appropriate
- Regional Internet Home Page

At National Level:

- National Presidents FRA and LA FRA
- National Vice Presidents FRA and LA FRA
- National Executive Director
- Regional Presidents FRA currently in office
- Others as deemed appropriate

The items and articles in the newsletter should include but not be limited to items of regional interest, such as Regional President and Vice President tentative travel itinerary, input from Regional Committee Chairmen, schedules for meetings, institution of new Branches and such other information that would be beneficial and informative to the members within the Region.

The newsletter may also be used to promulgate the appointees to Regional Committees and their addresses, solicitations for candidates to Regional Committees, schedules for Regional and National Conventions, membership promotion and legislative service information among many that can be considered for inclusion in the monthly publication. The Regional President's newsletter can be a useful tool in the administration of the Region when used with discretion and with the intent of providing useful information to the Branches within the Region. Each Regional President will most likely follow the general format and criteria established by his predecessors, also per guidelines in the Regional C&BL, if defined as such. In the final analysis the Regional President is responsible for what is printed in his newsletter and should avoid printing inflammatory and derogatory items that would cast a bad light on our Association and its members.

Section 108. Support from the National Headquarters. Support and assistance is always available from the National Headquarters and the National Officers of the FRA. It is in their best interest and of the Association that you have a successful year in office and that you achieve the goals you establish when you took the oath of office.

In management there is no substitute for knowledge of the organizational structure, the Bylaws, rules, policy, and other factors that make our Association tick. All Regional Presidents should be familiar with how our National Headquarters functions, work responsibilities, and the general day-to-day functions of the National Headquarters Staff.

An orientation visit to the National Headquarters in Alexandria, Virginia, during the NBOD Meeting as Regional Vice President is a good idea prior to taking office as Regional President. This will not only give you a better understanding of the FRA, but also a greater degree of appreciation for the staff that does the day-to-day work and support that will be available to you during your term of office. The relationships established with the staff of the NHQ will be invaluable and will go a long way in making your year in office rewarding, productive and most enjoyable.

CHAPTER II

CHARTERING AN FRA BRANCH

Section 201. Foreword. This chapter provides the reasons for organizing new Branches and provides the techniques and methods that can be used by the Regional President in organizing the new Branches. While it is important to organize new Branches, it is also important to make these new Branches a viable and active Branch in the Region an asset rather than a liability. The job is not done when the Branch is instituted. There must be follow-up and visits to ensure that the Branch is functioning in conformance with the C&BL, Standing Rules/ Rituals. See C&BL Article 12 Section 1201 and 1202

Section 202. Reasons for Organizing New Branches. One of the most important functions as a Regional President is promoting the organization of new Branches within your Region. The organization and the institution of new Branches can be a most rewarding experience, not only for the organizer(s), but also the Regional President. Further, the addition of a new Branch is also beneficial to the FRA, Region, and to the members and their families.

The question most frequently asked is why organize new Branches? Do we really need them? The answer is obvious when you consider the following:

- The addition of another Congressional District to the FRA's sphere of influence.
- An increase in the FRA's total membership, hence more clout on Capitol Hill.
- Service to Shipmates and their families, assistance to Sea Service widows, etc.
- Expanding the recruiting base of the FRA which is beneficial to FRA, Region, and the membership thereof.
- Provide the members with the opportunity for active participation in Branch, Regional, and National affairs and activities.
- Provides the support and promotes state legislation that may be beneficial and favorable to military retirees and active duty personnel and their dependents.
- Near accessibility of a Branch eliminates a Shipmate's long distance travel to Branch meetings and other functions.
- Provides the necessary public relations and publicity to support the legislative goals of the FRA within the community where the Branch is located.
- A new Branch helps to increase the voting strength of a Region at both Regional and National Conventions, hence greater impact and leverage on issues important to the Region.
- Provides the opportunity for social affairs and get together by Shipmates, who by virtue of their service have much in common.
- Provides the base for the organization of a Unit of the Ladies Auxiliary, FRA.
- Summing it all up, it's Loyalty, Protection, and Service.

Section 203. Methods and Techniques. The first step in the organization of new Branches in your Region is a survey of areas, cities, and towns with an adequate potential in members that is required by the C&BL, FRA for the organization of a new Branch.

When you have completed the first step, you should have a list of cities, towns, or areas that appear to have potential for a Branch. The next step is to obtain a list of MAL's from National at any time for the proposed area of coverage by the new branch. This will identify the number of potential Shipmates to become the core of the new branch.

The next step is to contact all of the existing branches within 100 miles of the proposed branch and inform them of possible start-up of a new branch. Ask for their assistance in this organization effort---MAKE THEM PART OF THE TEAM. The branches contacted might have Shipmates who are members of their branch who reside within a close distance to the proposed new branch who might be willing to be organizers for the new branch.

The most difficult part of organizing new Branches is finding organizers. But it can be done. There are several methods that are discussed below:

- The shotgun method: In using the shotgun method you contact all the Members-at-Large (MAL) in the areas that you have identified as capable of supporting a Branch. To accomplish this, you can draw a circle on a map with a 40- or 50-mile radius from the center of the city or town. Next, identify all the Postal Zip Codes within this area. Once you have compiled the list of Zip Codes, send them to the National Headquarters and request a set of mailing labels for Members at Large within this range. These will provide you with the names and addresses of prospective organizers plus ask for their EMAIL address if on file at National. The next step is preparing a letter soliciting organizers. The letter should be brief and to the point stating the purpose of the letter, the advantages of a Branch in the member's area, as stated earlier in this Chapter, and advising the prospective organizer that assistance will be provided within your means in organizing the new Branch. This method of finding an organizer is the most economical because you can survey your entire Region, using bulk mail, when you mail 200 or more letters at one time.
- Promotion via the Regional President's Newsletter: The Regional President's Newsletter is a good medium to solicit organizers for new Branches. The Branches in the Region can assist by placing a notice in their Branch Newsletter that the Regional President is soliciting organizers in selected areas and citing the benefits of having a Branch in the specific area listed. It may not have occurred to a Branch member to organize a Branch in his area. In fact, he may wonder why there is not a Branch in his area and will grasp at the opportunity to serve as an organizer.
- Promotion of new Branches via Regional Convention, Midyear Meetings, Coordinating Councils, Retiree Seminars, etc.: Provide an excellent opportunity to get the word out that you are soliciting organizers for new Branches. Your presentation should include the reasons for the need of new Branches. You may not get immediate results, however keep in mind that you are planting the seeds for your successor and you can take pride in the fact that your efforts have contributed to the growth of your Region and the FRA.
- Military Base Retiree Seminars are additional locations to identify potential source of an organizer and branch. If a Branch is not attending, seek permission to set up a Regional table to recruit. Remember that many of the Retiree Affairs Offices are manned by volunteers and a Shipmate is very possibly the volunteer who will answer the phone when you call. Just because it is USA or USAF does not mean that it only serves that service.
- Publicity: If resources permit, place an article in *FRA Today* or local newspapers.

Section 204. The Branch Organizer. A Shipmate or perhaps several Shipmates, have now volunteered to organize a branch or branches. The Regional Vice President may even be the one to initiate a Branch. Your efforts are now beginning to pay off. The next step is to obtain an organizer's kit, and if possible, both you and the Regional Vice President hand carry it to the organizer. This will give you an opportunity to meet with the various elements of organizing a new branch. Items for discussion may include the following:

- News releases to local media giving who, what, when, where, why and how of the organization of the new Branch.
- Establishing a tentative time table for the organizational meeting, the petition for a charter, the institution of the Branch and installation of the Branch Officers.
- Discuss and help the organizer with a letter invitation to all prospective members, MALs and others. Be sure to include date, time, and site of the organizational meeting.
- Discuss and help the organizer plan and prepare the agenda for the first organizational meeting. Good planning will stimulate enthusiasm of the attendees and ensure success of future meetings and chartering of the new Branch.
- If possible, attend the first organizational meeting of the prospective Branch with your Vice President. The organizer should introduce you as the Regional President. Express your greetings, state a few remarks you would like to make, and answer any questions that the members may ask.

Section 205. The Branch Charter Petition. The procedures for submitting a Branch Charter Petition are contained in the C&BL, FRA. Keep in mind that the Branch must be instituted within three months after the Charter is issued. This event should be coordinated between the organizer and the Regional President to ensure a suitable date for all concerned. The institution is frequently contingent upon the availability of the site, the wishes of the members and perhaps other factors.

Section 206. Invitations to the Institution and Installation of Branch Officers. It is most appropriate to issue invitations to the institution of the new Branch and installation of the new Officers. Invitations may be issued to:

- The National President, FRA and LA FRA
- The National Vice President, FRA and LA FRA
- The National Executive Director, FRA
- The National Executive Secretary, LA FRA
- Regional President LA FRA of your Region
- Regional Vice President, FRA and LA FRA of your Region
- All Past National and Regional Officers in the Region
- All Branches within the Region
- Sea Service Commanders in the local area
- Separate invitation to Master Chief/Sgt Major of all Sea Service Commands within 100 miles
- Invitation to all local Sea Service Recruiting Offices
- Friends, neighbors, and families of members
- Local news media

If National Officers are invited, you may ask them to take part in the institution and the installation of the Branch Officers. These invitations should be issued immediately after the petition is approved and Charter issued, to give them time to respond. This will also give you time to make other arrangements in the event their schedule and commitments dictate otherwise.

Invitations to local Sea Service Commands are very appropriate. This gives the Commanding Officers and the Senior Enlisted Advisor the opportunity to be introduced to the membership and vice versa. It also helps to establish a good relationship between the new Branch and the local Commands.

Invitations to Branches in the Region are a good policy in as much as it alerts the Region of the birth of a new Branch. The letter may include a notation that monetary gifts would be appreciated in order to help the new Branch establish itself. The financial resources of a new Branch are rather meager, so monetary donations are doubly appreciated at that time. If the donating Branch is not represented by a member, donations can be sent to the Regional President, who in turn presents it to the Branch President at an appropriate time following the installation of officers.

The Regional President should advise the organizer that Branch members are most welcome to invite their family members, friends, and neighbors to the installation of the officers. In the past, some members did not invite guests because they were of the opinion that it was for members only and were disappointed when they found that guests were welcome.

Section 207. The Institution and Installation of Branch Officers. The institution of the Branch and the installation of its officers is a significant event for the members and also for the Shipmates officiating at these ceremonies. How the ceremonies will be conducted will leave a lasting impression on the members present and their guests, so these ceremonies should be conducted with proper decorum and dignity appropriate for this occasion.

In order to do this, the ceremonies should be conducted strictly in conformance with the FRA Rituals.

The Regional President should ensure that the following items are available:

- An American Flag
- A Holy Bible
- Gavel

- Charter (in frame)
- Small table for the Bible (altar)
- FRA membership lapel pins
- FRA Organizer's Certificate

The presentation of the Charter and gavel are covered in the FRA Rituals. The Organizer's Certificate may be presented under "Good of the Order," following new business. The FRA lapel pins may be presented to the members of the new Branch by the instituting officer during the ceremony when he declares them to be members in good standing.

The rituals for the institution of the Branch and the installation of the Branch Officers are contained in the Standing Rules and Rituals. The Regional President, the organizer, and the officers-elect of the new Branch should be thoroughly conversant with the instituting and installations rituals. A rehearsal or dry run of the ceremony is recommended to ensure a smooth and impressive ceremony.

Upon the conclusion of the ceremonies and adjournment, refreshments such as coffee, cake, or soft drinks may be served to the guests and members. The wives of the members, as potential LA FRA members can assist in serving the refreshments.

Section 208. Financial Assistance. There are no funds allocated by FRA for the expenses incurred by the organizer in organizing a new Branch. Also, prior to the installation of officers and the Branch being in working order, the organizer has no authority to expend any funds from the dues received. Of course, once the Branch is instituted and the officers installed, the organizer can be reimbursed for his out-of-pocket expenses for paper, envelopes, postage, etc. Therefore, the initial expense incurred by the organizer in organizing a new Branch falls primarily upon him or her. The Organizer must keep accurate records of all expenditures if possible refund is to be made in the future. If the Regional President has any resources available, they should be used to assist the organizer to the extent possible. It is at this time that monetary gifts are always welcome.

Section 209. Follow-up Visits. The Regional President's job is not completed with the installation of the Branch Officers. A new Branch must be nurtured in order for it to reach its full potential. To accomplish this, you should schedule a visit to the Branch by yourself or your Vice President no later than four to six months after the institution. During this visit, you should assure yourself that the Branch is functioning properly and that they should have the necessary material and references on hand as follows:

- FRA C&BL, Standing Rules and Rituals
- Regional Bylaws and Standing Rules
- Branch Administrative Manual
- Robert's Rules of Order – Newly Revised
- Recruiting material
- Branch files have been established for the minutes of meetings, correspondence, etc.
- Assistance with the completion of first set of annual reports helps the new officers get off on the right path.

Keep in mind that you are not an inspector general, you are there to help them answer their questions and in general give them guidance and encouragement. Be sure to promote recruiting of members, attendance at Regional Midyear Meetings, Regional and National Conventions, Branch meetings and activities. It's their Branch and its success depends on the efforts and interest of the members.

You may consider requesting qualified responsible member(s) from a nearby Branch to visit frequently with the officers and members, providing necessary assistance. Should you do this, request that this Shipmate or Shipmates inform you of each visit and any needs to the Branch. **FOLLOW UP IS KEY FOR SUCCESS.**

Section 210. Summary. In summarizing, it can be stated that it is impossible to cover all the contingencies of organizing a new Branch. While the C&BL, Standing Rules, and Rituals are comprehensive, there are always some voids that must be covered by the use of good judgment discretion.

One of the areas that should not be overlooked is the Ladies Auxiliary, FRA. Remember that the Regional President, LA FRA in your Region is interested in organizing Units of the LA FRA in her Region as much as you are in yours. Be sure to advise her that a new Branch is in the process of being organized and don't forget to invite her to the institution and installation of the Branch Officers. This will give her the opportunity to lay the ground work for a new Unit.

Another matter is communications; the organizer is only a phone call away. It does no harm to touch base periodically with the organizer for progress reports, identification of problems and assistance as needed. Show that you are interested and that you do care. Keep in mind that the organizer is operating out of his /her own pocket and financially, even though he would like to communicate with you, it could strain his resources.

Keep the National President informed of your progress. If additional funds are required, don't hesitate to advise him of your needs and the justification thereof.

In the event administrative assistance or information is required, do not hesitate to contact the National Headquarters and advise them of your needs. The National Executive Director and his staff are more than willing to assist you.

Remember that dues are collected by the organizer are the property of the FRA and so advise him. The funds collected as dues must be fully accounted for. In the event a Branch does not materialize from the organizing effort, then the dues collected must be returned to the members. However, the members should know they have the option of joining the nearest Branch or MAL if they desire.

In any event, the organizer should clearly understand that the dues are the property of the FRA and as such he is responsible for these funds until they are properly disposed. If the petition is submitted, there is no problem, however, if the Branch does not materialize, then the organizer should be required to make a report to the Regional President as to the disposition of the dues collected. A full report on the disposition of the dues collected should also be made by the Regional President to the National President. The data in the report should give the reason for failure such as: Lack of interest, insufficient number of members, loss of or an incompetent organizer, etc. The new members should all be made aware at the inception of the organizing that in the event that the Branch fails to materialize, they would have the choice of being assigned to the nearest Branch, MAL, or their money would be refunded.

In regard to new Branches, it is a good policy to maintain close contact with the Branch for at least one year after the institution to ensure that they are complying with the C&BL, holding proper elections and submitting the required reports. The outgoing Regional President should thoroughly brief his relief on the status on the Branch instituted during his term of office, outlining specific problems and other matters of value. They should be sure that the new Branch is included in the Regional files.

The new Branch should also be briefed on registration with the Internal Revenue Service (IRS) (EIN), incorporation of the Branch in their home state and obtaining a state tax exemption for non-profit organizations for their Branch.

In the final analysis, the Regional President is the primary factor for the success of launching new Branches and getting the Branches fully integrated into the Region and the FRA. If the foundation for the Branch is solid and the charter members understand the value of the FRA and transpose these values to all their new members, the Branch will thrive.

CHAPTER III

NATIONAL BOARD RESPONSIBILITIES

Section 301. Foreword. The responsibilities of a Regional President are wide and varied. There are probably none more important than the responsibilities as a member of the National Board of Directors. As the governing body of the FRA between conventions, the National Board of Directors requires the cooperation of all Directors to ensure that the affairs are handled in a businesslike manner. Therefore, your review, study and full understanding of the C&BL, Standing Rules, Rituals, and Robert's Rules of Order – Newly Revised are a must in order to fulfill your position as a member of the National Board of Directors. It also behooves you to ensure that your Regional Vice President is knowledgeable of these responsibilities, as relates to a member of the National Board of Directors and keep him informed at all times.

Section 302. Attendance. Normally, the National Board of Directors will meet three times a year. The first meeting is the Post-Convention NBOD meeting, held within 24 hours after the conclusion of the National Convention. The second meeting is the Midyear NBOD meeting held at FRA's National Headquarters. And, the third is the Pre-Convention NBOD meeting that is held just prior to the National Convention. As a National Officers, it behooves you to be at all these meetings, if physically possible. Should it be deemed vitally necessary, the National President may call a special meeting of the National Board of Directors at any time. A meeting may also be called upon by written request by nine or more Directors. In this event, you will be given at least ten days notice of the time and place of such a meeting. Naturally every effort should be made to attend.

Section 303. Mail Vote. Between conventions, the majority of the business of the NBOD is conducted by E mail. It is very important that you cast your vote and reply expeditiously. Matters to be voted on will be presented to you as a National Board Resolution and will be numbered sequentially. Most matters will require only a simple yes or no vote, however, you should feel free to comment or express your opinions on any Resolution. Normally, any National Board Resolution received by E mail should be answered within 48 hours. A hard copy of all votes will be required to be sent to National Headquarters within 24 hours of submitting the E Mail vote. If your reply is not received in a reasonable length of time, you may lose your vote.

Section 304. Branch Input. The only access that the members of your Region have to the National Board of Directors is via their Regional President. Always be receptive to individual members and Branch inputs. If deemed appropriate ideas from these sources may be presented to the NBOD for comment or resolution. You may also be directed, by your respective Region to present certain matters or views to the NBOD. This is your duty and responsibility as the senior officer of your Region. See also CB&L Article 6 Section 611 Resolutions.

Section 305. Preparing for an NBOD Meeting. Should you have any business to bring before the NBOD, have it well prepared for presentation. Be brief and above all, be familiar with the subject. Should you have a resolution to bring before the NBOD, you would be well advised to set forth in writing and distribute to all members of the Board prior to the meeting. This would also apply to any motion that you would bring before the Board. Normally the FRA National Headquarters will have available to each Board member an agenda for the called meeting which is distributed several weeks prior to the meeting. Regional resolutions concerning Branches which are not in proper working order must be prepared by the Regional President and submitted to National Headquarters prior to the convening of the NBOD meetings. Last minute items affecting the individual Region must be presented to the National President for review and approval prior to the actual NBOD's meeting submission.

Section 306. Record File. It is a must to record and maintain a file pertaining to all NBOD business that is conducted. This file should be retained in your traveling attaché case for ready reference should there be an inquiry. The file should also include all pending business activity and especially any recommendations by a Branch and or members for your action.

Upon completing your term in office, this file should be provided to the incoming Regional President for ready reference, thus providing history and continuity for your Region.

CHAPTER IV

REGIONAL AND NATIONAL CONVENTIONS

Section 401. Foreword. This Chapter addresses the role of the Regional President in the planning and preparation for hosting a Regional or National Convention of the FRA. In order to fulfill his role the Regional President should have a good working knowledge of the C&BL, Standing Rules, Rituals, Regional Bylaws and Standing Rules, Convention Planning Guide, and Robert's Rules of Order – Newly Revised. Armed with the necessary knowledge and with ready reference to the applicable Bylaws, Rituals and Standing Rules and the Convention Planning Guide, As the Regional President, will be in a good position to assist and provide guidance to your Shipmates in the planning and execution of Regional and National Conventions.

Section 402. The Regional President's Role. First and foremost is the responsibility to promote Regional and National Conventions. Many Branches have been hesitant or reluctant to bid because they did not understand all of the factors involved. No doubt you as the Regional President in your Region had attended many conventions both National and Regional, therefore, you should be able to give your Shipmates some good background information on the entire process of bidding, planning and executing a National or Regional Convention. Your enthusiasm, initiative and leadership will contribute greatly to successful Regional and National Conventions for the benefit of our entire membership. As the Regional President, you should be acutely aware that successful conventions set the tone for the ensuing Association Year and help the attendance and participation in succeeding years.

Section 403. Bidding on National Conventions. When a Branch in your Region has decided to bid on a National Convention no doubt will be "What can I do"? There are many things you can do to assist the Branch, they are:

- Notify the Branch that you are available to assist them as needed.
- Assure yourself that the Branch has the necessary publications such as the FRA C&BL, Standing Rules, Rituals and the Convention Planning Guide.
- On your visit review the bid and the planned presentation to the Time and Place Committee to be sure that it includes all aspects of SR-6 which covers the rules governing the choosing of a Branch to sponsor a National Convention.
- Provide support to the Branch prior to the bidding at the National Convention. Talk it up and get the whole Region behind you to support the Branch's bid.
- At the National Convention, be sure to check with the Branch representative giving the presentation that all is in order and that he is prepared to go before the Time and Place Committee.

Remember if a Branch in your Region is bidding on a National Convention and the Branch shows that it has the ability to do the job, the Branch deserves your fullest and wholehearted support.

Section 404. The Regional President and the Planning Aspects. If the Branch has been successful in their bid for a National Convention you have more than a parochial interest in the planning and the execution of the plans. While this is a National Convention, hence it is regarded as a National Committee, therefore, the Chairman reports to the National President. However, you as the representative of the National President should be aware of the progress of the committee's program, problems, etc. If the program is on track and the Convention Committee is doing its job, all is well. In the event that any problems are surfaced you should immediately work with Committee Chairman to resolve the problem prior to notifying the National President of the nature of the problems and any recommendations that you have to offer.

Section 405. National President's Visit to the Convention Site. The National President of the FRA and the LA FRA as a general rule visit the convention site where they will preside at the National meeting. The National Presidents of the FRA and LA FRA may be accompanied by the respective National Executives (NED and NES) to inspect the convention site, review the arrangements, etc. You should meet the National officers of the FRA and LA FRA at the convention site and accompany them on the tour of the facility. As a representative they may have special instructions or other information that he may want to relay to you at this meeting.

Section 406. Other Duties and Responsibilities of the Regional President. Perhaps the most important tasks you have during your term of office as Regional President are:

- Promoting representation of the Branches in your Region at National and Regional Conventions by delegates and/or proxies. This can be done during your visits to Branches and via your Newsletter.
- Delegate Credentials Forms are properly filled out and signed by the Branch President and Secretary and forwarded as per the instructions on the forms. If the delegate forms lack signatures they will be voided by the Credentials Committee at time of delegate registration.
- The authorization for the Chairman Delegate from the Branch to add delegates is also contained on the Delegate Credential Forms. This section of the form should also be signed by the Branch President and Secretary if the Branch so desires.
- All the Branches should be reminded and in some cases, it may be wise to cover the Credential Forms during your visits to the Branches in your Region, also in your monthly Newsletter.
- Promote support of Conventions by Branch ads and the Booster Roll in the Convention Journal, Regional and National.
- Maintain a record of the Branches in your Region represented by delegates or proxies at the National and Regional Conventions. All the votes in your Region are important, regardless of the number. The small numbers can add up in a hurry, also it's a matter of pride to have 100% representation from your Region.
- In view of the fact that you have done your homework in promoting attendance at conventions by delegates or proxies a Branch has no valid excuse for not participating either via delegates or by proxies, you should follow-up and determine the cause or reason that the Branch or Branches were not represented.
- Be sure that the Vice President of your Region is kept informed of your actions and that he is aware of the Branches that have failed to submit credential certificates and were not represented by delegates at the Regional and National Conventions. This will give the Regional Vice President the necessary information for follow-up on the delinquent Branches during his association year as the Regional President.
- Keep in mind that both the National and your Regional Convention Chairmen and Convention Committees are volunteers like yourself. Remember that you, by virtue of your office, a leader in our Association and that your enthusiasm, initiative, dedication and understanding will go a long way in promoting these ideals to your Shipmates working on Committees, your Branches and your peers.

Section 407. Regional Conventions. As the Regional President, it will be your duty to preside at the Regional Conventions in your Region. Since the FRA C&BL and your Regional Bylaws are the authority for Regional Conventions you should be thoroughly familiar with the provision of these documents. It is also a good idea to assure yourself that all the bidders for the Regional Convention have in their possession the documents referenced at the beginning of this chapter (C&BL, Standing Rules, Rituals, Regional Bylaws and Standing Rules, Convention Planning Guide, and Robert's Rules of Order – Newly Revised).

It is not enough that all of the bidders for the Regional Convention be familiar with the aforementioned documents. Your Time and Place Committee should also be conversant with the appropriate sections of the FRA C&BL's. Rituals and Standing Rules, the Regional Standing Rules and the FRA Convention Planning Guide to guide them in their deliberations on the selection of the convention host. Even though this convention will be held two years or so down the line it will be your legacy to your Shipmates in the Region.

Another matter is the Convention of the Ladies Auxiliary in your Region. As a general rule the Ladies hold their convention concurrently with and at the same convention site as the Branches in your Region. Therefore, full consideration should be given to the needs of the Ladies for their convention such as adequate space, sound equipment, and other amenities. A good way or method for fostering a good relationship with the Ladies Auxiliary is to issue an invitation to the Regional President of the Ladies Auxiliary to have a representative at the Time and Place Committee meeting as a non-voting member of the Committee. This is nothing more than common courtesy and insures that all bases are covered.

Since Regional Convention sites are normally selected two years or more in advance you will in some degree be involved in several conventions. The first one would be as the Regional Vice President of your Region, the second one as the Regional President and the third will be for the succeeding year on the convention that will follow your year in office. It will be your responsibility to have the Regional Vice President fully on board as to the progress of the planning, programs and details involved in the planning and execution of the Regional Convention.

Likely they will be your relief and he should have a good handle on all that has transpired on your watch. This will not only provide good training but also continuity on the ground work that has been done.

As concerns the Regional Convention that will follow the one you chaired, your basic responsibility is to assure yourself that the host Branch is viable, in good working order and that they are getting their Convention Committee organized. Many things can happen during the span of time when the bid is awarded and the date convention is held. Therefore, it is a good idea to evaluate the host Branches during your visits and that includes the one that was awarded the convention when you were elected President of your Region. The sooner you find out that the Branch could be in possible trouble, the sooner you can take corrective action.

Section 408. Visiting Regional Convention Facilities. By all means schedule a visit to the Branch and the Convention facility well in advance of the convention date. Be sure to invite your counterpart in the Ladies Auxiliary in your Region to make a concurrent visit to the Convention site. This visit should be coordinated with the host Branch and Unit, the Convention Committee, the Convention facility and the Regional President of the Ladies Auxiliary.

This will give you the opportunity to discuss the details with all concerned and iron out any glitches that may have surfaced during the meeting. The inspection and the review of the Convention meeting site should as a minimum include the following:

- Corporate Structure and Organization
- Regional Convention Committee Structure and Organization
- References and Guidelines: C&BL's, SR's, Convention Planning Guide, etc.
- Master Schedule (Plan of the Day) for the Regional Convention
- Budget as projected.
- Plans - Sub Committees:
 - Journal Booster Roll
 - Registration and Credentials
 - Press and Publicity
 - Housing
 - Transportation
 - Entertainment, Welcome aboard party, Banquet and Ball
 - LA FRA Liaison (Regional)
 - Greetings
 - Arrangements
- Equipment, sound system, supplies
- Promotion of Regional Convention
- Summary of Convention Plans and Programs
- General Discussion - Questions and answers
- Recommendations
- Tour of Convention Facility meeting rooms, etc.

A successful and productive Regional Convention requires coordination and the cooperation of all concerned. This includes the Regional President FRA and LA FRA, the Convention Committee, the hotel/motel, the Regional Vice President (FRA and LA FRA) and the support of the entire Region.

Section 409. Convention Guests. Invitations to guests to the Opening Ceremonies should be issued at least six (6) months in advance of the date of the event. If you wait until a week or two prior to the event their calendar is apt to be full for that period. This is particularly true for Congressmen, State officials, the mayor of the Convention City, high ranking military officers, etc. The official you invite may not be too familiar with the FRA, its purpose and objectives; therefore, it may be a good idea to send the keynote speaker a current data package from National Headquarters. This package should be included in the invitation. This will give your keynote speaker an overview of the FRA which will provide him with necessary background to prepare the keynote speech. It is your prerogative to issue the invitation and is a matter of business that should be coordinated with your Regional Convention Committee at an early date. Also, at an appropriate time following his speech, the keynote speaker should be presented with a gift (gratuity) as appreciation for his service to the Region. Remember there are Federal/State laws concerning gifts

to government individuals---DO NOT BE EMBARRASSED. A plaque with the FRA logo is always appropriate as a memento of the event. A good means of obtaining the information of what the keynote speaker would like is via contacting his office staff or spouse.

Protocol should always be observed at the Opening Ceremonies or other events to which distinguished guests, civilian, military or FRA/LA FRA have been invited or are in attendance. This subject is covered in the FRA Rituals and Standing Rules.

You should also check the seating arrangement at the head table to be sure it conforms to the FRA Rituals. Further, keep an odd number at the head table and never seat a Lady at either end of the table.

Section 410. Regional Convention Minutes. The minutes of the Regional Convention are a permanent record of what was said and done at the Convention. The delegates should also be listed for obvious reasons. The minutes can be taken by a court recorder hired for that purpose or by a Shipmate via a tape recorder whichever is the most convenient for the Branch. The only admonition is to ensure that you review the minutes after they are transcribed and put your stamp of approval on the finished product. Regardless of who took the minutes or who transcribed them, in the final analysis you are the legally responsible individual for what is contained in the final product. Robert's Rules of Order – Newly Revised contains some good points on what should be omitted from the minutes with reasons for omission. It might be added that Regional Bylaws and Standing Rules contain guidelines for the minutes for your Region. If these guidelines have served your Region well in the past there is no reason why they shouldn't work for you.

Section 411. Regional Convention Adjournment. As soon as possible after adjournment of the Regional Convention in your Region it is your responsibility to notify the National President via the National Headquarters the name and addresses of the Regional President Elect and the Regional Vice President elected and installed in office at the Convention. You may also wish to have a conference or post mortem on the convention with the Regional President Elect, the newly installed Vice President and the Convention Committee. The primary purpose on this conference would be to surface problems and actions that could be taken in the future to improve your Regional Conventions.

Section 412. Notes of Caution or Points to Remember.

- Remember that you as the Regional President are the presiding officer at all Regional meetings.
- Remember that there are certain legal ramifications inherent in Regional Conventions contracts that are signed, and money is involved, therefore, you should be sure that:
 - The Convention Committee is incorporated under the State laws as a non-profit organization for conducting business in the State.
 - That the Convention Committee carries liability insurance as well as insurance to cover loss of convention funds due to robbery or loss due to other reasons.
 - That the Treasurer is bonded for a minimum of six months to cover the period of the greatest cash flow until the financial aspects, bills are paid, etc., and the remaining funds are transferred to the Branch or Unit and the convention books are closed.
 - Keep clear and concise records of Branch assessments, committee reports, delegate certificates, report of officers as appropriate in your Region and consistent with your Regional Bylaws and Standing Rules.
- Keeping your counterpart in LA FRA informed of convention plans and items of interest concerning the upcoming convention.
- Keeping your Regional Vice President informed on all aspects of convention planning, would enable him to fulfill your responsibilities, should you become incapacitated.
- Don't forget your advisory members, information and help is only a phone call away.

Section 413. Conclusion. In closing this chapter, it is difficult to cover all contingencies that may arise, however, your good judgment and knowledge of the information contained in the referenced publications should be adequate to resolve most of the situations and problems you will encounter in the areas discussed above.

CHAPTER V REGIONAL COMMITTEES

Section 501. Foreword. The purpose of this chapter is to provide guidelines for the newly elected Regional President and Regional Vice President to accomplish the following:

- Select qualified Shipmates to serve on the various Regional Committees.
- Provide guidance to each Committee Member by issuance of the “Committeeman Manual.” Special Note: This manual insert is so designed that you can remove, reproduce and issue to each Regional Committee and/or the Branches within the Region.
- Provide information on procurement of Regional awards.

Section 502. Soliciting Qualified Members. One of the chores of the President in assuming their office is filling all committee billets. An excellent place to start is during your term as Regional Vice President. As Regional Vice President, request your Regional President, to place an article in his monthly Newsletter, preferably in January and again in May. Example of the article could be as follows:

Request from Your Regional Vice President

In order to provide the many willing, qualified, and dedicated Shipmates of the _____ Region an opportunity to serve the Region and the FRA, it is requested that each Branch President ensure dissemination of the following information to their members.

Many times, Shipmates are assigned to Committees, not compatible with their respective interests, talents and expertise. For the ensuing year, with your cooperation, we hope to have volunteers serving on the committees of their choice, willingly fulfilling their committee assignment to the best of their ability. Keep in mind, that if selected as a Chairman or Vice Chairman of a committee, it is desirable that you attend the Regional Convention in _____ (list place). If you would like to volunteer to serve on a committee please contact me at _____ (Phone number and address)

Other ways to seek qualified personnel for committee assignments are:

- Consultation with Past National Officers in your Region. During their term of office and since that time, they have had valuable experience in observing and working with Shipmates within the Region.
- Consultation with individual Shipmates as you make Branch visitations during your year as Regional Vice President.

As in many organizations, there is a political atmosphere. However, a Shipmate should never be appointed to serve on a committee merely for payola reasons. To do so, can cause problems, even at the grass root level. The selection of a Shipmate with good qualifications will better the aims of your Region and the entire FRA organization.

Your greatest asset is your personal knowledge of the Shipmate or Shipmates that you select for your committees.

In all cases, do obtain a Shipmates consent to serve; prior to any assignment to a committee.

Shipmates assigned now to National Committees to serve for a given number of years, thus allowing continuity. This procedure should be followed not only by your Region, but by your Branches as well.

Section 503. Chairman Appointments. After all committee members are selected it is time to consider who within the committee can lead the committee to fulfill its goals for the year. As President, you will want to set goals for each committee and the chairman you select, should be capable of fulfilling those goals without further direction as to how the goals will be accomplished. Recommendations from the previous year’s Chairman, should be considered, as well as your review of each member’s past performances.

Section 504. Committee Manual. This manual is primarily written for the Regional Presidents guidance and guidelines for all Regional Committee members. As such, the information contained within the manual can be re-produced for guidance and distribution to Branches within your Region.

Section 505. Awards. Your Committee Chairman, as well as the Branches within your Region, will be asking the question, “Where can I obtain an award plaque for my Committee”? The Finance Officer has compiled a list of Branches that promote award plaques and many other items that you, as Regional President, may purchase for utilization at award ceremonies. National Headquarters does not carry award sale items as listed above. From time to time, the Finance Officer will update this information and distribute it to the National Mailing List. Should you know of any additions, deletions or changes, notify the Finance Officer. For another answer to awards, check with past Committee Chairmen and find out where they obtained awards, they may know of some small trophy shop that can provide plaques at a very reasonable cost.

Special Note: Towards the end of your term as Regional President, report the most capable Shipmates, from their performance, to the National Vice President for his consideration in assignments to National Committees. The recommendation you give of each Shipmate should be supported by a brief resume of that Shipmate.

CHAPTER VI TRAVEL AND VISITATION

Section 601. Foreword. Travel and visitation to the Branches in your Region can be a most rewarding experience, a feeling of accomplishment, and also the pleasure of meeting with Shipmates that are truly the Fleet Reserve Association. The key to any successful endeavor is planning, identifying problems, and arriving at satisfactory solutions. There will be time that you will be discouraged and even depressed by what you see and hear. There will also be time that you will be proud of the accomplishments of your Shipmates and their gung-ho attitude. It all balances out in the long term and most certainly provides a greater appreciation of our Association, your Shipmates and of those that serve us on the National level.

Section 602. Duties and Responsibilities. As the Regional President in your Region, you shall be the representative of the National President within your Region. FRA C&BL states that you shall be required to visit Branches at the discretion of the National President. During the visits you shall ascertain whether Branch meetings are conducted with proper decorum. Branch books are properly audited. The provisions of FRA C&BL are being complied with and any dereliction of which shall be immediately brought to the attention of the Branch President and a plan of action developed to place the branch in order.

Section 603. Itinerary. The preparation of your itinerary for travel should conform as closely as possible to the scheduled meetings of the Branches that you plan to visit. Each Region will be different to some degree and factors such as weather, distance, holidays and special events that may arise during your term of office must be considered when preparing and scheduling your itinerary. Special emphasis should be directed to Branches that are having internal problems such as lack of attendance at Branch meetings, difficulty in electing officers, delinquent Branch Officer Reports, financial mismanagement and others that may be detrimental to the Fleet Reserve Association and the members of the Branch in question.

It is a good idea to publish your itinerary as far in advance as possible to give the Branches in your Region as much time as possible to prepare and make arrangements for your visit. If for any reason there is a change in your itinerary, advise the Branches affected as soon as possible of the change in your schedule. Give the Branch reasons for the change or cancellation which could be illness, death in the family, car broke down, weather, emergency meeting of the National Board, etc. If there is plenty of time the change in itinerary can be sent out by letter. However, if time is short you should notify the Branch President or Secretary by phone of the pending change. There is no way that you can cover all the contingencies but be assured that courtesy and consideration for your Shipmates will go a long way in maintaining good relations and rapport with all concerned.

Section 604. Preparation for Travel. There is no substitute for advance preparation for your travel to the Branches in your Region. This is where your Regional files can be most useful along with the background knowledge that you gained during your term of office as Regional Vice President will be quite helpful as a minimum you should:

- Notify the National President of your itinerary and be sure to ask him if he has any special instructions that he would want you to pass on to your Shipmates.
- Notify the National Headquarters of your proposed itinerary so you can be contacted in case of an emergency or other important matter regarding ships business. You may also ask the National Executive Director if there is any important information that could be relayed to the Branches that you will be visiting.
- Notify your Regional Vice President of your travel plans, changes in itinerary, etc.
- Notify the Regional President LA FRA of your travel plans and changes thereto. She may want to tailor her schedule to conform to yours and in some cases she may even travel with you and your party.
- Be sure to call the President or Secretary to make the final arrangements for your lodging, getting to the meeting place, etc. Remember that you may not be familiar with the city, town or area where the Branch is located, and it helps to have a Shipmate pick you up and take you to the meeting place.
- Make arrangements with the Branch Officers for courtesy visits to the local sea service command in their area.

- Prepare an outline of your speech, comments and presentation to the Branch members. Remember you are there to assist them and to boost their morale. Emphasize the fact that they are important even though their Branch may be few in number. Some things that may be included in your presentation are:
 - The importance of membership and membership promotion.
 - The support of FRA's legislative efforts via E Mail Letters to their representative in Congress and state legislature as appropriate.
 - You can talk about the Staff in our National Headquarters in Alexandria, Virginia, what they do, and the service available to members.
 - Be sure to remind the Branch Officers the importance of timely reports.
 - The importance of conducting Branch meetings as prescribed in the FRA Rituals.
 - Encourage the Branch Officers and members to get involved in Regional and National affairs by attending Regional and National Conventions.
 - Encourage Branches to host Regional and National Conventions and also midyear meetings.
 - Encourage Branch members to serve on Regional and National Committees. This can be a rewarding experience for them.
 - Solicit assistance from your Shipmates in organizing new Branches.
 - Strongly encourage the Shipmates to work with all local VA offices, Military Affairs Offices, Military Units and Recruiters in their area. Remember the PREAMBLE TO THE FLEET RESERVE ASSOCIATION we state that we will do all of these in support of our Shipmates.
 - Make your presentation of interest to all in attendance---NOT JUST THOSE SITTING AT THE HEAD TABLE. This is not the time nor the place to lecture the Shipmates on what is not correct in your opinion of how the branch conducts its business and meetings. This is to be done in private with the branch officers---MAKE SURE THAT WHAT YOU TELL THEM IS IN ACCORDANCE WITH THE FRA C&BL AND NOT YOUR OPINION.

The above is just a few of the subjects you can incorporate in your presentation to the members in the Branches in your Region. Above all be diplomatic, no ethnic jokes, four letter words and do not embarrass anyone. It may also be a good idea to carry a good supply of recruiting material and stress the awards available to the Branch and the individual Branch members.

- Plan on a separate meeting with the branch officers and discuss the following:
 1. Address timely submission of reports
 2. Preparation of delegate credentials
 3. Membership—give them a copy of the past year loss list for NPD's from National. Go over the "Bring Them Back Program" and how to use it on line with National.
 4. Answer any questions which they might have concerning their branch and Shipmates. If you do not know for sure the correct and complete answer ---USE THE EXCELLENT STAFF AT NATIONAL HEADQUARTERS FOR ANSWERS AND RESPOND TO QUESTION IMMEDIATELY WITH THE CORRECT ANSWER". Tell them where you obtained the answer and how they can obtain additional information if required.
 5. Impress on them that you are there to serve them and to be of any help to them that they might require.
- The LAFRA normally meets while the Branch conducts its meeting. Ask for permission to visit with the LAFRA and address them likewise. Remember they drive a lot of our Shipmates to the meeting. A very workable procedure is to have the LAFRA join with the Shipmates during your presentation and encourage them to ask questions at the end of the presentation. Prearrange this with the Branch and the Unit so that it is not a surprise to either.

Section 605. Travel. Travel is generally accomplished via your personal automobile and sometimes via air when time is of essence. Your travel may include patriotic events in your Region, installing officers for some of your Branches, institution of new Branches and Units, sectional picnics and other events. You can easily be swamped with travel in excess of your resources and time available, therefore, you should set priorities for Branches to be visited and other essential events and activities of the FRA at both National and Regional levels. (In some cases, you can make arrangements with your Regional Vice President to fill in for you. This will give him an opportunity to gain experience and exposure in the Region. Something you may want to consider in your itinerary:

- Set priorities for your travel with consideration for problem Branches.
- Be sure to notify the Branch in the event you will be delayed due to car problems, traffic hold-ups, illness or any other reason for delay or cancellation of your visit. Have a phone number that you can call in the event of such emergencies.
- Notify your contact on arrival at your destination.
- If you are invited to be a guest at a Shipmate's home be sure that your arrival is timed to the Shipmates convenience.
- In some cases, it may be wise to graciously defer an invitation for lodgings at a Shipmate's home particularly where an early departure is necessary to get to your next destination. In cases of this nature it is rather more convenient to stay at a hotel because it gives you more flexibility in time of departure.
- In planning for lodging with the Branch to be visited; have a clear understanding of who will pick up the tab for cost of your hotel room. In some cases, it will be at your expense due to the limited re- sources of the Branch.
- Be sure to keep a log or diary of your travels, Branches visited, expenses, problems, solution to problems and/or recommendations to the National President for solutions to problems encountered. You will find this valuable when you make up your annual report. Write all questions on paper to respond to later if you do not know the answer.
- If traveling with the National President or other National Officers be sure to coordinate your presentation with his. You do not want to steal his thunder and by the same token you do not want him to steal yours. If necessary, you can shorten or modify your presentation to essentials.
- Above all remember that your visit is not for social purposes: it is FRA business.

In visiting a Branch, cover subjects of interest to the Branch. However, do listen to your Shipmates. Let your Shipmates do the talking and you can devote at least part of your time to listening to their complaints, ideas and views on various current events and subjects as they apply to our Association. This is best accomplished via a question and answer period following your presentation. If you don't have the answers, be honest, you can always get the answers and provide it to the Branch at a later date. If you have any new information on recent legislative matters, it's all right to tell your Shipmates what you know. In no event should you make any derogatory statements about any national officers or Shipmates for that matter. Any complaints that you get about caustic letters, inadequate or incomplete information from National Headquarters should be directed to the National President for resolution and per- haps corrective action. Never let such matters fester. Clear up misunderstanding as soon as you can.

Be sure to have a note book or writing material for jotting down problems encountered, inquiries, and what you consider important for your report to the National President. Don't rely on memory, it just doesn't work. When you visit a Branch, what do you look for? Some of the things are:

- Attendance at Branch meetings.
- Are Branch meetings being conducted in conformance with the prescribed format in the FRA Rituals?
- Is information received via the Branch Secretary's mailing being promulgated at the meetings?
- Are correspondences from Regional and other sources being read by the Branch Secretary?
- Are Standing Committee Reports being made by the various committees?
- Do the Branch Officers and members have the latest copies of the FRA C&BL, Rituals, Standing Rules and Branch Administrative Manual?
- Does the Branch have the Region Bylaws / SR's in their files?
- What type or kind of projects does the Branch have going in their local area?
- Does the Branch have on board all the committees prescribed by FRA C&BL?
- Are any Branch members serving on Regional and National Committees?
- Does the Branch have an auxiliary, if not, why not?
- Does the Branch provide assistance to widows of departed Shipmates with filing claims, etc.?
- Does the Branch hold services for departed Shipmates if requested by the survivors?
- Are all Branch Reports made in a timely manner as prescribed by the Regional and National C&BL?
- What is the general atmosphere at the meetings? Are members interested in the proceedings or is it a lackadaisical sort of assembly, i.e. "Let's get out of here and go home"?

- What is the relationship between the Branch and sea service commands in the local area?
- Does the Branch participate in local observance of patriotic holidays? If yes, how?
- Does the Branch have an ongoing Youth Activities program, Boy Scouts, Little league, etc.?
- Does the Branch publish a monthly bulletin or newsletter?
- Does the Branch conduct a monthly review of lost members and periodically conduct a membership drive to recruit new members?
- Are new members contacted and invited to participate in Branch activities?
- Are new members invited to address the Shipmates at their first meeting and an official welcome performed by the officers and Shipmates.

The above questions will give you a general profile of the Branch and when compiled will provide a profile of your Region as a whole. It will give you an idea of the problem areas and also material for your annual report to the National President including recommendations for solutions of the problems. It can also provide subjects and information for publication in your monthly newsletter to the Branches in your Region.

What you should have in your brief case: What you normally carry in your brief case and perhaps a box in the trunk of your car should include but not be limited to the following:

- FRA BYLAWS, Rituals, Standing Rules and Branch Administrative Manual
- Regional C&BL
- Robert's Rules of Order – Newly Revised
- FRA Convention Planning Guide
- Regional President's Manual
- Package of business cards (Yours)
- Your outline for your presentation speech, etc.
- Note book/writing material for taking notes
- Recruiting literature and membership applications available for distribution to Branch members
- Files on the Branches on your itinerary
- Names, phone numbers and addresses that may be useful during your travel and visitation and such other data and information that may be useful to you and/or your Shipmates

In the final paragraph to this chapter it may be well to mention that your dress should conform to good taste. A coat and tie is always appropriate and makes a good impression whether it is visiting Branches, military commands or just meeting the public. It's also a good idea to observe protocol as appropriate for the occasion and to memorize the names of the President and Secretary of the Branch being visited. There is nothing more pleasing than to be addressed by title and name. You should also have a fair background on the Branch such as the number of members, some significant things they have done, awards earned and recognition the Branch or Branch members had received during the past Association Year.

Section 606. Acknowledgements. During your travels there will be many courtesies extended to you such as transportation, lodgings at hotels and Shipmates homes, dinners, monetary gifts, photos, mementos etc. Your Shipmates want to make your visit to their Branch a memorable one, so it is only right and proper that their efforts be acknowledged by letter upon your return to your home base. Don't hesitate to tell your Shipmates that it was a pleasure to meet with such a fine group of dedicated Shipmates and that you will be looking forward to seeing them at Regional and National Conventions.

Also, be sure to acknowledge all invitations that you receive. Briefly state your acceptance or regrets. If regrets, you can give the reason such as prior commitments or other factors that would preclude your attendance. This is nothing more than common courtesy and it will go a long way in promoting harmony, goodwill and paving the way for your relief during his/her term of office.

CHAPTER VII REPORTS

Section 701. Foreword. This chapter deals with the importance of compliance and timely submission of Branch and Regional reports. Lack of or incorrect submission of reports within the region can be most embarrassing to the Regional President and reflect discredit to the region and the Fleet Reserve Association. It is through careful scrutiny of the Branch reports that you can fairly well determine if the Branch is active and vital to the region and the Fleet Reserve Association. Continuity of region leadership is extremely important; therefore, the Regional President and Regional Vice President should consider themselves an oversight committee of two regarding all reports. One of the Regional Presidents foremost responsibilities, at the beginning of his term, is to convey to all responsible personnel of Branches and Committee Chairmen their responsibilities relating to reports.

Section 702. Report Forms. After taking office as Regional President you should send out a letter to each Regional Officer, Branch President, Secretary and Chairmen of all Committees requesting that they review the FRA C&BL; FRA SR's; Regional Bylaws and SR's for the requirements of the position to which they have elected or appointed. The C&BL plus SR's provide details of what is required to be submitted and time of submission for each report that is required

Section 703. Received Reports/Forms from National. The National Headquarters will send out a Monthly Report to each Branch concerning Membership (ALPHA REPORT) and a detailed Regional Report on Membership to the Regional President or Regional Shipmate designated by the Regional President. In addition three separate memorandums with report forms are distributed to the Regional President and each Branch not later than the:

Month of March

- National Delegate Credential Form

Month of April

- **Annual Report of Branch Officers** THE MAJOR REPORT FOR THE YEAR
- Annual Branch Americanism-Patriotism Committee
- Annual Branch Hospitals, Welfare and Rehabilitation Committee
- Annual Branch Public Relations Committee
- Annual Branch Youth Activities Committee
- Annual Branch Veterans Service Committee

Month of July

- American Essay Contest

The cover letters to these reports will explain in detail the procedures for completing these reports. The Annual Report of Branch Officers must be submitted on time or the Regional President must request that NBOD's at the Pre-convention Meeting suspend the branch charter under Article 12 Section 1203 (b). The Branch is not in working order without officers for the upcoming year. For guidance in preparation of the suspension request--review the NBOD's Resolutions as presented to General Assembly the previous two or three years.

Section 704. Regional Delegate Report Forms. Using the FRA National Delegate Credential Form as an example you should make up a "Regional Convention Delegate and Proxy Report" for distribution to all Branches within your region. You would send out a cover memorandum similar as that published by National Headquarters and the distribution should be during the month of April.

Section 705. Regional President's Annual Report. You will be called upon to give your annual report during the National Convention. Therefore, it behooves you to place in writing a full accounting of your activities during your term of office. The National Executive Officer establishes the due date for this report but is usually due no later than 1 July. This is in order for them to get all material properly typed and ready to place in each delegates convention packet. Obviously, you will still have Region activity, such as Regional Convention, for reporting and when asked to give your report you can give this verbally if you so desire. Otherwise you can merely request that your report be

received when called upon providing that you have given a good written report you will have accomplished the following:

- This same report can be utilized at your Regional Convention, therefore becoming a part of your Regional Convention minutes.
- Your report when- received by the National Convention becomes history within the convention minutes.
- Without a detailed report, summarizing your activities, neither you nor your Shipmates of the Region and the FRA will be able to evaluate your performance. You took an oath upon accepting the responsibilities as Regional President and how well you report your service rendered in that office will reflect every effort and accomplishments for the year. An inaccurate and poor report will only reflect discredit to you. An honest, well written report will truly reflect credit to you, the Region the FRA and above all, respect from your Shipmates.

Your report should include the following coverage in general order as given below:

- Opening statement, usually consisting of one paragraph.
- List your objectives and goals that you had for your Region upon taking the oath of office.
- Activity;
 - Reflect each month's activity, such as Branch visitation and miles traveled.
 - Credit and accomplishments rendered to individual outstanding Branch activity.
 - Military command visits, reporting benefits derived from such visits
 - New Branch and/or Units instituted.
 - Installation of newly elected Branch Officers.
 - Results of any coordinating councils and midyear meetings.
 - Special activity such as attending National Midyear Budget and Finance Committee meeting, National Board of Directors meetings, LA FRA Pilgrimage, etc.
- Expense accounting should be broken down for your Shipmates to review, especially those Shipmates within your Region. You should make the following statement after this breakdown in accounting, "All funds provided to me by the FRA have been expended on FRA business." It is the responsibility of each individual to maintain accurate records of items claimed as deductions to ensure that such deductions are authorized under the Internal Revenue Code. The FRA cannot be held responsible for errors or misinterpretations made by individual members. Therefore, it is advised that each member claiming deductions under this provision to consult with either the IRS or personal Tax Consultant before filling your tax return. Special note: This last statement doesn't apply where expense accounting is covered, however, it does apply to expenses not covered by funds provided and to those delegates attending Regional and National Convention paying their own expenses.
- Review of your objectives, referring to each item you listed at the beginning of your report. If you failed to meet any of your objectives, so state.
- Give a State of the Region" accounting.
- Close with thanks and appreciation to those of assistance to you during your term of office.

Chapter VIII

Miscellaneous Data, Suggestions and Nice to Know

Section 801. Check Off List for Annual Reports from Branches. Attachment “A” is a suggested Excel Spread Sheet to be employed by Regional Officers to track inputs for the year that are due into Regional and National. The Template is available from National on the FRA Homepage. Since it is in Office 2007 format it can be modified to meet the requirements of the region with the addition of columns; changes to dates or the elimination of a column. Totals can be set at the bottom of the data inputs for each column. Additional rows can be added to reflect more the 50 branches.

Section 802. Changes and Revisions to Regional C&BL and Standing Rules. As the Regional President you must insure that changes or revisions to the Regional Bylaws and Standing Rules enacted at the Regional Convention are acted upon in accordance with FRA C&BL's and Regional Bylaws. You should submit these changes to the National President with a copy to the National Parliamentarian for his review and action. Submittal should be as soon as possible following your Regional Convention. The changes and/or revisions must be submitted in enough time for review by the National Parliamentarian to ensure that there is no conflict with the FRA C&BL, Rituals and Standing Rules prior to ratification by the National Board of Directors at the upcoming National Convention.

Section 803 National C&BL / SR's Report Due dates by Article /Section Number. Attachment “B” is self-explanatory and is included as a guide. An identical type listing of Regional Due Dates should be added to this sheet.

Section 804. Branch / Club –Enterprise Check Sheet. Attachment “C” is a single place to maintain the location of need to know information concerning records, accounts, investment, ledgers, and data that important in the day to day operation of local branch. These sheets should be completed by the current officers and reviewed at each election for update to pass on to the incoming officials. At least two copies of this data package should always be maintained by the Branch. This will save a lot of work on the Regional President's part reconstructing the branch's records because of the loss of a branch secretary/treasurer who maintained everything for the branch.

Section 805. Monthly Membership Reports. Attachment” D” are reports the Regional President uses as tools for the region to ensure that Branches are recruiting and retaining members. The Term Analysis Report provides a list of all members in Branches within the region whose membership has ended, while the Regional Membership Report breaks down the region's monthly membership information by Branch listing Renewal; Terminations; and New Joins.

Section 806. Regional Listing of Branches Status 1216(a). Attachment “E” is a recommended format for this file.

Section 807. Abbreviations and Symbols. Attachment “F” contains a list of common abbreviations and symbols found in on FRA membership reports.

Section 808. KEY DATES IN HISTORY. Attachment “G” is a listing of Key dates in FRA history

Section 809. IRS TAX Certification of Region Branches/Clubs/Enterprises Attachment “H” is a suggested format for this listing. Format is EXCEL Spread Sheet.

Section 810. List of Recruiting/Outreach Materials Available from FRA National Headquarters Attachment “I”

Section 811 Board of Directors Fiduciary Obligation by David P. Goch, Esq. Attachment “K”

Section 812 Legal and Tax Issues For Fleet Reserve Association Branches By David P. Goch, Esq. and Charles M. Watkins, Esq. Attachment “L”

	A	B	C	D	E	F	G	H	I	J	K	L	M
	BRANCH	BRANCH GROUP CHANGE	VOTES	ASSESSMENT	OFF RPT	NAT DELG	REG DELG	HOSP/WEL	YOU	PIR	AMPAT	TOTAL VOTES Region	QUORAM Region
													MAJORITY Vote Region
1													
2													
3													
4													
5													
6													
7													
8													
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48													
49													

SAMPLE

NATIONAL C&BL / SR DUE DATES

- 401(e) Branch Secretaries shall make an annual report in the month of March to the Chairman, Membership and Retention Committee, listing the names of DISABLED members
- 604(a) Sponsors of a National Convention shall appoint a chairman and reporting their names and addresses to the National President NLT 3 months following approval of the convention bid
- 604(b) Copy of letter agreement between Convention Committee and the hotel/facility shall be forwarded to National President NLT 30 days approval of convention bid.
- 604(c) Copy of incorporation papers of convention committee sent to National President NLT 6 months of convention bid approval
- 604(d) Convention Committee financial report sent to National President NLT 3 months following adjournment. National President shall forward copy to NBOD and all branches
- 604(e) Convention Chairman shall notify National President of the names and addresses of the hotel where convention headquarters will be located
- 606(d) Branches desiring to make changes to their proxy delegate (s) notification must be postmarked 15 days prior to the meeting
- 611(a) CB&L and SR resolutions received at National Headquarters of the FRA NLT 120 days before convening date of convention.
- 611(b) Honorary Memberships, Certificates of and General Resolutions must be at FRA headquarters NLT 120 days before convening date of convention
- 702(b) Regional presidents shall be elected at least 15 days prior to convening of National Convention
- 1217(a) Nomination of branch officers are to done in APR, MAY, or JUN Election of branch officers one month following nomination. Installation of branch officers one month after election Notification of installation immediately after installation to Regional President and National Headquarters
- 404(b) Chairman of Membership and Retention Committee will notify membership status of each branch detailing membership transactions
- SR-6 (a) Submission of National Convention Sponsor request 90 days prior to ensuing National Convention
- SR-12(e)(1) Americanism Essay Contest inputs are due to branch NLT December 1st.
- SR-12(e)(2) Americanism Essay Contest Branch inputs postmarked NLT Feb 1st To Regional Chairman
- SR-12(e)(4) Regional Americanism Contest winners inputs postmarked NLT Mar 1st to National Chairman

Annual Branch Reports to be Sent	Regional								National				Branch				Deadline for Annual Reports to be mailed.
	Regional President	Regional Vice President	Regional Convention Chairman	Regional Committee Chairman	National Executive Director	National President	National Vice President	National Convention Chairman	Branch Delegate Chairman	Branch Delegate	Branch Delegate Proxies	Branch Files	Branch Delegate Chairman	Branch Delegate	Branch Delegate Proxies	Branch Files	
Branch Officer Reports	X	X							X							X	Mail Immediately after Branch Elections
Regional Convention Delegate Report	X	X	X										X			X	Mail Prior to 30 June or sooner if necessary
National Convention Delegate Report	X	X							X	X	X		X			X	Mail Prior to 31 July or sooner if necessary
Americanism Patriotism Report	X	X														X	Mail Prior to 30 June or sooner if necessary
Public Relations Report	X	X						X								X	Mail Prior to 30 June or sooner if necessary
Hospitals, Welfare and Rehabilitation Report	X	X						X								X	Mail Prior to 30 June or sooner if necessary
Youth Activities Report and Youth Activities SOY Report	X	X						X								X	Mail Prior to 30 June or sooner if necessary
Shipmate of the Year Nomination	X	X						X								X	Mail Prior to 30 June or sooner if necessary
Legislative Affairs Report	X	X						X								X	Mail Prior to 30 June or sooner if necessary
Deceased Shipmates Report	X	X	X													X	Mail Prior to 30 June or sooner if necessary
Branch Committee Chairmen Report	X	X															Mail No Later than Installation of Officers

Distribution Chart for FRA Reports

BRANCH CHECK LIST FOR PRESIDENT/SECRETARY

(NOT EVERYTHING APPLICABLE TO EVERY BRANCH)

1. BRANCH INCORPORATED YES _____ NO _____ Date _____

2. BRANCH ISSUED A STATE/LOCAL GOVERNMENT CHARTER

YES ___ NO ___ Date _

Location of incorporation paper or charter _____

Last date reviewed _____

3. BRANCH TAX EXEMPT STATUS

City/COUNTY Date / Location _____

State Letter Number and Date / Location _____

4. FEDERAL EMPLOYEE IDENTIFICATION NUMBER _____

Date and location _____

5. FEDERAL TAX EXEMPT 501 (c) () _____

Date and location _____

6. BRANCH POSITION BOND \$50K from National

Additional Policy Amount _____

Policy Date _____

Company Held by _____

Policy Number _____

Renewal Date _____

7. BRANCH LIABILITY INSURANCE Yes ___ No ___

IF YES Policy Amount _____

Policy Date _____

Company Held by _____

Policy Number _____

Renewal Date _____

8. BRANCH 1216(a) Yes ___ No ___

Date approved by Regional _____

9. Branch miscellaneous data

Minutes of Meeting Held for _____ Years

Individual Holding Records _____

10. List of Disabled Shipmates Provided to National (CB&L Section 401(e))

a. Name Member Number

_____	_____
_____	_____
_____	_____
_____	_____

11. Branch Investments / Loans / Checking / Saving

a. Held By _____

Type Account _____

Contract /account number _____

Individual signature on File

Name _____

Name _____

b. Held By _____
Type Account _____
Contract /account number _____
Individual signature on File
Name _____
Name _____
Name _____

c. Held By _____
Type Account _____
Contract /account number _____
Individual signature on File
Name _____
Name _____
Name _____

d. Held By _____
Type Account _____
Contract /account number _____
Individual signature on File
Name _____
Name _____
Name _____

11. Branch Administrative Manuals Held By & Revision Date

Individual	Revision Date
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

12. Branch BYLAWS Held By

Individual	Revision Date
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

13. FRA Recruitment Manual Held By

Individual	Revision Date
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

14. FRA CB&L Held By

Individual	Revision Date
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

15. Regional BYLAWS Held By

Individual

Revision Date

16. Robert's Rules Held By

Individual

Revision Date

17. Branch Alpha Report Upkeep No Shipmates Listed

- a. **Without Service or Branch**
- b. **Listed as Reserve only**
- c. **Listed as Active Duty Only**
- d. **Listed as Retired only**
- e. **Listed with Service only without Act or Ret**
- f. **Listed as Vet only**
- g. **No Phone Number Listed**

18. BRANCH NEWSLETTER SENT TO

Regional	Yes	No
----------	-----	----

	Yes	No
National		

19. List of Branch Property

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

PRESIDENT SIGNATURE_____ **SECRETARY SIGNATURE** _____

NOTES:

BRANCH CORPORATION CHECK LIST

BRANCH CLUB/ENTERPRISE

1. Club / Enterprise Incorporation Date _____
2. Address on Incorporation Papers _____
3. IRS 501(c) ()
4. Federal Employee Identification Number _____
Date _____ Location _____
5. State Tax Exempt Number _____
6. Club / enterprise EIN _____
7. Business License Number _____
8. Alcohol License Number _____
9. Audit Firm of club / enterprise _____
Address of Firm _____

10. Date of last audit _____
11. FRA National stated in Incorporation Document that it is not
Liable for club /enterprise Yes No
12. Sponsoring Branch stated in Incorporation Document that it is
not liable for club /enterprise Yes No
13. Membership Cards of club/enterprise for non members of the
FRA do not contain any Branch Number/Logo/FRA logo
or any marking which might be interpreted to reflect
FRA or that the individual is associated with the FRA
YES NO
14. Membership of the club/enterprise
BOD's Branch Members Quantity _____
BOD's Club / Enterprise Quantity _____
Majority Number is _____
Number not FRA SHIPMATES _____
Number that are Veterans _____
Number Not Veterans _____
15. Correct sign posted visible from at least 15 feet IAW FRA
CB&L YES NO
16. Title to Property in the Name of _____

ID	TYPE	NAME	PHONE	BR	BRANCH	Term Date	DEC Date	Join Date	ADDRESS	EMAIL
546	PM	MU1 Thomas Pittman	[REDACTED]	040	CHESAPEAKE	09/30/2018		06/01/2016	8 Ravenwood Rd Peabody MA 01960-5016	[REDACTED]
548	PM	STS1(SS) Brian Krammes	[REDACTED]	060	OCEAN VIEW	09/30/2018		06/01/2016	1104 Park Ave Chesapeake VA 23324-2218	[REDACTED]
00	PM	BTC3 Robert Logan	[REDACTED]	060	OCEAN VIEW	09/30/2018		06/01/1972	14 Cedar Ave Westville NJ 08093-1409	[REDACTED]
00	PM	AT3 Julie Steber	[REDACTED]	060	OCEAN VIEW	09/30/2018		06/01/2004	132 Sappard Ave Norfolk VA 23518-2832	[REDACTED]
54	PM	HM2 Erin Williams	[REDACTED]	060	OCEAN VIEW	09/30/2018		06/01/2017	100 N View Blvd Norfolk VA 23518-3553	[REDACTED]
	PM	CW03 Rodney Cole	[REDACTED]	067	CAPITAL CITY	09/30/2018		06/01/2008	1003 Bokeelia Ln Clermont FL 34711-5428	[REDACTED]
	PM	CDR George Kell	[REDACTED]	093	TOM VALLEE	09/30/2018		06/01/2014	19260 N York Farm Ln Valley Lee MD 20692-3312	[REDACTED]
	PM	AZC Virginia Moyer	[REDACTED]	093	TOM VALLEE	09/30/2018		06/01/1991	1011 Hodges Rd Beaufort SC 29566-7113	[REDACTED]
	PM	CPO Michael Sebelist	[REDACTED]	093	TOM VALLEE	09/30/2018		06/01/2015	23560 F D R Blvd San Jose California MD 20619-7034	[REDACTED]
	PM	AE Dennis Wiehe	[REDACTED]	093	TOM VALLEE	09/30/2018		06/01/2018	143 Rail Dr Summerville SC 29483	[REDACTED]
5	PM	HM1 (EXW/FMF) John	[REDACTED]	099	KEMPSVILLE	09/30/2018		06/01/2016	705 Creek Road Harrisburg PA 17111-4794	[REDACTED]
5	PM	AT1/PO1 Victor Cruz Jr	[REDACTED]	099	KEMPSVILLE	09/30/2018		06/01/2016	2852 Bancroft Pl Virginia Bch VA 23453-3206	[REDACTED]
5	PM	LT Michael Floyd	[REDACTED]	099	KEMPSVILLE	09/30/2018		06/01/2016	24607 Broad Creek Dr Hollywood MD 20636-4121	[REDACTED]
54	PM	CW03 William Morris	[REDACTED]	099	KEMPSVILLE	09/30/2018		06/01/2017	PO Box 55112 Virginia Bch VA 23471-5112	[REDACTED]
54	PM	David Casillas	[REDACTED]	141	HANOVER	09/30/2018		06/01/2007	509 Jacqueline Dr Havelock NC 28532-9455	[REDACTED]

FLEET RESERVE ASSOCIATION
Member Alpha Listing - Branch 212

PAGE: 1
PRINT DATE: 9/30/2018

CE

Member-No Last	First	M.I.	Prefix	Brn. of Service Service Status	Address	MBR Type Last Paid	Paid To Pay Type	Cont. MBR	Status/Code
NEW JOIN									
10954 Hilltop Ln Columbia, MD 21044-3780	Mark	V	E9	USN	RET	REG \$0.00	09/30/2019 R	09/01/2018	NEW JOIN
Total NEW JOIN Members: 1									
RENEW									
3827 Club House Dr Fayetteville, PA 17222-9659	George	C.		USN	RET	REG \$0.00	11/30/2019 R2	11/01/1993	RENEW
586 Donley Rd Colquitt, GA 39837-4602	Harold	B.		USN	RET	REG \$0.00	11/30/2019 R	11/01/1979	RENEW
3704 Marathon Ave Castle Hayne, NC 28429-5144	Reuben	F.		USN	RET	REG \$0.00	11/30/2019 R	11/01/1999	RENEW
1862 Hawk Severn, MD 21144-3115	Lowell	P.		USN	RES	REG \$0.00	09/30/2018 R	09/01/1986	RENEW
Total RENEW Members: 4									
TERM									
10954 Hilltop Ln Columbia, MD 21044-3780	Walter	M.		USN	RET	REG \$0.00	06/30/2018 R2	06/01/2003	TERM
Total TERM Members: 1									
PAST DUE									
Wye Ct Greenbelt, MD 21044-3780	James	Guy		USMC	RET	REG \$0.00	08/31/2019 R	08/01/2002	PAST DUE
10954 Hilltop Ln Columbia, MD 21044-3780	Theodore	J.		USN	RET	REG \$0.00	08/31/2018 R	08/01/1975	PAST DUE

	BRANCH NUMBER	DATE APPLIED	BRANCHES UNDER 1216(a)		REGIONAL PRESIDENT APPROVAL	REGIONAL APPROVAL	NBOD APPROVAL	FRA CONVENTION APPROVAL
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

SAMPLE

Understanding Branch Reports

In the descriptions below if referred to a Section number it is the section within the FRA Constitution and Bylaws.

Branch Reports Key to our codes:

@ = Address Change reported to nationals

** = Bad Address. Mail has been returned to FRA HQ with “unable to forward” “moved” or other notation. Or the name was flagged by a National Change of Address Report conducted quarterly by HQ staff. Please contact these members to get corrected mailing address info or other information about their status.

D = Post office Deceased – Mail returned to us with a note or statement indicated Deceased.

MBR Type:

85 = 85 years of age with 40 years continuous membership, See Section 401(m)

REG = Regular Member, See Section 304

DIS = Disability, See Section 401(e)

LIF = Life Member, See Section 303

FIF = Fifty Year Continuous Members, Section 401(l)

HON = Honorary Member, Section 306

PM = Prospect Member (the Shipmates membership lapsed (NPD/PDP) or their payment did not clear the bank.

Paid To: The date a membership expires. Contact the member prior to so that they can maintain continuous membership.

Pay Type:

R = Renewed one year at time of renewal

R2 = Renewed 2 years

R5 = Renewed 5 years

N = No Payment – Complimentary such as 85 and FIF

Number in this section corresponded to the such as 57 or 74, these records do not have Paid Through date because they are Life Members.

ACTV = Members who are current on their membership dues and can vote on branch issues

NEW JOIN = New member, welcome these individuals, invite to an orientation or just an informal meeting, engage in conversation.

READY TO RENEW = Members whose membership is about to expire. We provide you notification three months in advance of their expiration date. Give them a call. See how they are doing, confirm their mailing address. Invite them to an upcoming meeting.

PAST DUE = Membership Expiration date has past. Their FRA today and Membership is about to be Terminated. Action: Contact them and encourage them to renew before the date listed in the “Paid To” column.

TERM = Membership Terminated = Contact these individuals and encourage them to rejoin. They will stop getting FRA today and News Bytes

NPD = None Payment of Dues

DEC = Deceased = Reported to the Supreme Commander.

PDP = Pending Did Not Pay

FRA Timeline

1919 1921 1923 1924 1925 1927 1930 1931 1932 1934 1935 1937 1938 1940

1919: Chief Yeoman Robert W. White and Chief Gunner's Mate Carl H. McDonald are the first enlisted personnel to testify before Congress. They present the enlisted perspective on military pay legislation.

1921: Chief Yeoman George Carlin conceives an association dedicated to monitoring all legislation that impacts enlisted personnel. Carlin is considered the father of the FRA.

1923: The Association's Constitution and Bylaws Committee determined membership eligibility for the new organization. The document stated, "a shipmate is a shipmate, regardless of race, creed or color."

1925: FRA adopts its cardinal principles of "Loyalty, Protection and Service" as its official motto. FRA's constitution was amended to admit career members of the US Marine Corps into the Association.

1925: The Association holds its first national convention in the place of its birth — Philadelphia.

1924: FRA is chartered on 11 November in Philadelphia, Pennsylvania.

1927: FRA gains accreditation to represent shipmates in hearings before the Veterans Bureau.

1930: FRA-proposed legislation is enacted that authorizes a death gratuity benefit of six months basic pay to the estates of recalled Fleet Reservists who subsequently die on active duty.

1931: Delegates at FRA's National Convention authorize a name change for the Association's bi-weekly news publication. *Naval Affairs* was the precursor of our monthly *FRA Today*.

1934: FRA regained two-thirds of the 15-percent pay cut authorized in the Economy Act of 1933. The remaining 5 percent was restored in 1935.

1932: FRA is successful in exempting enlisted personnel from Depression-era pay cuts that deferred pay for federal employees by 8 to 20 percent.

1937: The Association advances legislation that authorizes commissary privileges for military widows.

1938: FRA-backed legislation is enacted that allows free medical care at military facilities for members of the Fleet Naval Reserve and Fleet Marine Corps Reserve.

1940: FRA gains 11 new branches.

1935: FRA was successful in obtaining eligibility for Navy retirees and Fleet Reservists to receive emergency care in veterans' hospitals in areas where military facilities were not available. The Association also secured the right to outpatient care for Fleet Reservists and their families in areas adjacent to Navy yards and stations.

1941 1942 1946 1947 1948 1949 1950 1952 1954 1955 1956 1957 1958 1959

1941: FRA-endorsed legislation increasing peacetime widow's and dependents' pensions is enacted.

1942: Because of World War II, the Association holds no national convention as most of its members and all of its National Headquarters staff are serving on active duty. FRA membership continues to grow.

1946: The Association is successful in establishing equity in disability compensation for disabled peacetime veterans with their wartime counterparts. Peacetime disability rates increase from 75 to 90 percent of the wartime rates.

1947: The Navy, Marine Corps, Army and Air Force are combined into a single Department of Defense. Secretary of the Navy James V. Forrestal becomes the first Secretary of Defense.

1948: Legislative updates appear in Naval Affairs to keep members up-to-date of FRA's advocacy efforts on their behalf.

1949: Career Compensation Act of 1949 authorizes new basic pay scales; increased allowances and special pays; a more generous reenlistment bonus; a new disability retirement system; and other pay and quality-of-life enhancements.

1950: FRA first proposes legislation to provide a survivor benefit program as part of the military retirement system.

1952: The Association successfully defeats efforts to increase commissary prices by 18 to 20 percent.

1954: Vice President Richard M. Nixon is the keynote speaker at FRA's National Convention in San Diego, California.

1955: FRA has one of its most successful years, opening 22 new branches and increasing membership by nearly 6,000 shipmates.

1956: FRA sponsors the Mrs. US Navy Contest to honor the contributions of Navy wives to their husbands' careers. In addition to the coveted title, Beverly Jean Ellis (wife of Shipmate Alfred Ellis and member of LA FRA Unit 60) wins a 1956 Oldsmobile, \$2,000 in cash and a tour of the United States.

1957: Legislation is enacted that expands Social Security to include active duty military personnel.

1958: FRA-proposed legislation authorizes two additional senior enlisted pay grades (E-8 and E-9) to enhance retention.

1959: George L. Carlin, FRA's founding father, joins the staff of the Supreme Commander.

FRA Timeline (continued)

1960 1963 1964 1970 1972 1973 1974 1975 1977 1980 1985 1986 1987

1960: President Harry Truman drops by FRA's National Convention to greet shipmates at Seattle's Olympic Hotel.

1963: A banner year for FRA — The Association creates an organized system for launching grassroots letter-writing campaigns, drafts successful legislation to increase Basic Allowance for Quarters (BAQ) by 18.5 percent, supports implementation of cost-of-living adjustments, and adds 28 new branches.

1964: FRA receives 25,000 responses to its Military Retirement Hospital Rights questionnaire and distributes results to Congress. Additionally, Former President Harry Truman is named an Honorary FRA Shipmates.

1970: FRA welcomes Coast Guard personnel and women as members.

1973: The US military becomes an all-volunteer force.

1972: FRA plays major role in the enactment of the Widow's Equity bill, the precursor of today's Survivor Benefit Plan (SBP).

1972: FRA sponsors the Navy's first Sailors of the Year competition, a tradition that continues today.

1974: FRA celebrates its 50th anniversary.

1975: The Association opposes unionization of the US military.

1977: FRA conducts White Hats Panel to bring the enlisted perspective on pay and benefits to members of Congress.

1977: The Association successfully defeats Administration plan to alter the military retirement system.

1980: FRA's warning that combat readiness will decline if "hemorrhage of talent" continues results in 11.7-percent pay increase in 1980, with follow-on increase of 14.3 percent in 1981.

1986: FRA plays key role in restoring full COLA for military retirees.

1987: FRA sponsors "Sound Off to Congress" program, soliciting input from enlisted personnel across the country.

1985: FRA becomes a founding member of The Military Coalition when laws threaten to significantly cut military retired pay. The Association is one of 12 military and veterans organizations that band together to reverse the potential loss of 22.5 percent in cost-of-living adjustments (COLA) over a seven-year period.

1991 1996 1997 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008

1991: The Association dedicates its new National Headquarters at 125 N. West Street in Alexandria, Va.

1996: FRA becomes federally chartered as part of the FY 1997 National Defense Authorization Act (Public Law 104-201).

1996: FRA unveils its presence on the World Wide Web (<http://fra.org/fra>), offering legislative, membership and administrative information to shipmates.

1997: With support from FRA National Headquarters, Shipmate Garrette W. Peck III is finally awarded the Silver Star and Purple Heart for actions as a Lance Corporal with the Ninth Marines in Vietnam.

1999: FRA's campaign to repeal the military's REDUX retirement plan pays dividends. The FY 2000 National Defense Authorization Act (NDAA) allows service members to accept the High-3 retirement plan or elect the REDUX plan and receive a \$30,000 lump sum Career Status Bonus. The measure also contains significant active duty pay raises and housing allowances, all of which are FRA-endorsed initiatives.

2000: FRA releases study on career enlisted pay scales and recommends additional pay reform for mid-career and senior enlisted personnel. Seven other enlisted associations endorse the study and recommendations.

2001: TRICARE for Life (TFL) become effective on 1 October, providing rich medical and pharmacy benefits to military retirees over age 65.

2001: FRA and The Military Coalition successfully oppose Administration proposals that would force military retirees to choose between VA and DoD healthcare services.

2002: The FY 2003 NDAA authorizes combat-related special compensation (CRSC) for disabled retirees wounded in combat. Although not the full concurrent receipt of military retired pay and VA disability compensation FRA endorses, it is a significant first step toward it.

2003: Concurrent receipt payments are authorized for military retirees whose service-connected disability ratings are 50 percent or higher. The payments will be phased in over a 10-year period. CRSC eligibility is expanded to cover certain retirees with 10 to 40 percent disability ratings.

2004: In FRA's 80th year, the Survivor Benefit Plan (SBP) is reformed to eliminate the offset experienced by survivors when they become eligible for Social Security benefits. The offset is phased out over a 3.5-year period. Additionally, the implementation of concurrent-receipt provisions was accelerated for military retirees with disability ratings of 100 percent.

2005: FRA and TMC are successful in blocking new and higher fees for military retirees seeking medical care. Proposals to impose a \$250 enrollment fee and double pharmacy fees for veterans in Priority Groups 7 and 8 were defeated, as were DoD's efforts to impose enrollment fees and higher deductibles for TRICARE Standard beneficiaries and increase TRICARE fees for retirees under age 65.

2006: In light of the expanded role Reservists are playing in the War on Terror, TRICARE Reserve Select benefits are expanded without increasing service members' cost share. FRA is instrumental in legislation that caps interest rates at 36 percent on loans to service members, and with their TMC counterparts again thwart DoD and VA efforts to charge beneficiaries more for medical coverage.

2007: FRA continues to hold the line on efforts to increase military retirees' out-of-pocket healthcare expenses. For the third year in a row, FRA thwarts efforts to impose increased TRICARE enrollment fees and higher pharmacy copays for military retirees. FRA stops efforts to repeal laws that protect service members from predatory lending practices.

2008: FRA-endorsed legislation is enacted that dramatically improves education benefits for service members serving since 11 September 2001.



FRA Recruiting/Outreach Materials Order Form



Date of Request

To: Director, Membership Development, FRA Headquarters
125 N. West Street, Alexandria, VA 22314
(703) 683-1400 x123
(703) 549-6610 (Fax)

Branch Number

You can mail or FAX form to headquarters or email: outreach@FRA.ORG

PLEASE PACK AND SHIP THE FOLLOWING ITEMS:

Recruiting Brochures

QTY.

____ FRA Recruiting Brochure (1400)
____ Recruiting Posters * (1401)
____ About FRA Flyer (one page) (1394)
____ Benefits of FRA Membership (New Brochure)
____ FRA Student Veteran Program
____ *FRA*today (which issue)_____ (1396)
____ FRA Education Foundation Brochure (1392)
____ FRA Education Foundation Poster (1393)
____ Personal Affairs Brochure (fee) (1391)

Forms

____ Regular Membership Applications * (1397)
____ New Member Application * (0000)
____ Wallet (Folded) Membership Applications * (1398)
____ Life Membership Applications * (1399)

Other

____ FRA Membership Manual (9/1/2016)* (1405)
 (available by download only)
____ Americanism Essay Contest Posters (1406)
____ Americanism Essay Contest Flyer/Rules (1407)
____ Silver Stickers: (peels off and sticks logo) (1410)
____ Postcards (USN) (1411)
____ Postcards (USMC) (1412)
____ Postcards (USCG) (1413)
____ Service Cap Order Form

To order Promotional Items please see Branch Order Form

***notes all items are available AT WWW.FRA.ORG**

Displays *(available on loan only)*

Please choose type of event:

☐ Retiree ☐ Active Duty

Please choose the Fleet Service:

☐ Navy ☐ Marine Corps ☐ Coast Guard
☐ Retiree ☐ Active Duty

____ **LARGE** (Free Standing)

____ **SMALL** (Table Top)

Must arrive no later than _____

MAIL TO:

Name

Address

City, State, Zip Code

Telephone

email

Mailroom: Complete and return to Membership

Carrier: _____

Tracking #: _____

Telephone #: _____

Est. Arrival date: _____ Cost: \$ _____



YOUR MISSION • YOUR VALUE

125 N. West Street
Alexandria, VA 22314

1-800-FRA-1924

703-683-1400

703-549-6610 (fax)

7 March 2008

From: Finance Officer
To: All Branch Presidents and Secretaries

Subj: Annual IRS 990N Tax Filing Requirements for Activities Beginning 1 January 2007

Beginning in 2008, small tax exempt organizations with annual income of \$25,000 or less, that previously were not required to file a Form 990 Tax return, **may be required** to at least electronically file a 990-N, which is an e-Postcard or a **short Electronic Notice**.

The 990N is not a tax return. The 990N or e-postcard simply identifies an organization and indicates the basis for the organization not having to file a 990 or 990 EZ based on gross income level.

Beginning in 2008, the e-Postcard (Form 990N) will be due every year by the 15th of the Fifth month following the end of the Organization's fiscal year. For example if the Branch year ends 31 December, then this return must be filed by 15 May.

The IRS plans to provide a simple Internet accessible process for filing and it is hoped that Branches or Organizations without access to computer should be able to go to places like the local library to file the e-Postcard (Form 990N).

There is no paper form.

The e-Postcard will require that the following information be provided:

1. The Organization Name
2. The Organization Mailing Address
3. The Organization Website Address (if applicable)
4. The Organization Federal Tax ID Number (FEIN #)
5. Name and Address of a principal Officer of the Organization
6. The Organization annual Fiscal or Tax period
7. A Statement that the organization annual gross receipts are still \$25,000 or Less

Failure to file this information for three (3) consecutive years will result in the Tax Exempt status being revoked as of the third year.

Exceptions:

Branches that agree to be under the Umbrella of the National Headquarters' 501(c)19 Tax Exempt ruling and have annual gross income of \$25,000 or less would not be required to file a e-Postcard (Form 990N).



However, Branches that agree to be under the umbrella of the FRA National Headquarters' Internal Revenue Code 501(c) (19) ruling must adapt their fiscal year to FRA's (1 Jan. - 31 Dec.) and will be required to report the Branch's Income and Expenditures as well as their Approved Budgets to the FRA National Headquarters, on a form that will be provided by NHQ and will be due by 31 March each year. Branches will be removed from the umbrella of FRA National Tax Exempt ruling for failure to comply.

Branches that agree to be under the umbrella of the FRA National Headquarters and have gross annual income of \$25,000 or more will be required to file IRS Form 990 or 990 EZ.

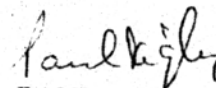
Please go to http://www.irs.gov/pub/irs-tege/epostcard_faqs_final.pdf, for further information about the New 2008 Annual Electronic Notice Filing Requirement.

IRS Requirements (a) To File 990, 990EZ, 990N (b) To be under the Umbrella of FRA Tax Exempt Ruling are as follows:

1. All Non-Profit organizations (Branches) must have a Federal Tax ID Number (this can be obtained by filing IRS Form SS-4 either by calling the IRS phone #1-800-829-4933 or by applying on-line.)
2. All Non-Profit organizations (Branches) must have properly maintained financial records, that at a minimum include banks statements, receipts, copies of checks, minutes of meetings, and branch publications that would provide evidence of gross income as well as expenditure under section 6001 of the IRS code. According to IRS regulations these records must be kept for seven (7) years.
3. The bank account for each Non-Profit Organization (Branches) must be established with the Federal Tax ID number of that entity. (This should not be an individual's Social Security Number.)
4. The Non-Profit Organization (Branches) must have two current signatories to that entities' bank accounts.

This information will be added to FRA's Branch Administrative Manual and posted on FRA's web site (www.fra.org).

In Loyalty, Protection, and Service.


PAUL RIGBY
Finance Officer

PR:aal

cc: Weekly Mail



Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

Small tax-exempt organizations whose annual gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ.

The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about your organization.

Due Date of the e-Postcard

The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, 2007, the e-Postcard is due May 15, 2008. **You cannot file the e-Postcard until after your tax year ends.**

How To File

Click [here](#) to file the e-Postcard. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the e-Postcard with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

Information You Will Need To File the e-Postcard

The e-Postcard is easy to complete. All you need is the following information about your organization. Click on any of the links below, if you need more information about the item.

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
- Tax year
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Web site address if the organization has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

Who Must File

Most small tax-exempt organizations with gross receipts that are normally \$25,000 or less must file the e-Postcard. Exceptions to this requirement include:

- Organizations that are included in a group return, and
- Churches, their integrated auxiliaries, and conventions or associations of churches.

The following organizations cannot file the e-Postcard but must file different forms instead:

- Tax-exempt organizations with annual gross receipts that are normally greater than \$25,000 must file Form 990 or Form 990-EZ.
- Private foundations must file Form 990-PF.
- Section 509(a)(3) supporting organizations that are required to file Form 990 or Form 990-EZ.
- IRC section 527 (political) organizations required to file an annual exempt organization return must file Form 990 or Form 990-EZ.

Late Filing or Failure To File the e-Postcard

If you do not file your e-Postcard on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the e-Postcard. However, an organization that fails to file required e-Postcards (or information returns — Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

Search for e-Postcards - Public Disclosure

To find and view an organization's e-Postcard click [here](#). To download the entire data base of e-Postcard filings click [here](#).

Note: Not all organizations that file an e-Postcard are eligible to receive charitable contributions that are tax-deductible under Internal Revenue Code section 170. See [Search for Charities](#), to determine whether contributions to a particular organization are tax-deductible.

Additional Information

- Frequently Asked Questions
- Temporary Regulations (November 15, 2007)
- Educational tools: Help spread the word — Help small tax-exempt organizations stay exempt!
- E.O. Update: Subscribe to Exempt Organization's regular email newsletter that highlights new information posted on the Charities and Non-Profits pages of IRS.gov.
- Account, tax law, or questions about filing the e-Postcard should be directed to Customer Account Services at

1-877-829-5500. Questions about use of the e-Postcard filing system can also be emailed to efile@irs.gov. Because of the volume of questions received, we may not be able to answer each question individually. We will update our web page as needed to address frequently asked questions.
Note: This email address is for exempt organization e-Postcard filing system related questions only. Do not send forms of any kind to this email address.

- News release IR-2009-49 (May 6, 2009) (due date reminder)
- News release IR-2008-25 (February 25, 2008) (announcing launch of e-Postcard electronic filing system)

Page Last Reviewed or Updated: May 06, 2009



How to Apply for an EIN

Apply Online

The Internet EIN application is the preferred method for customers to apply for and obtain an EIN. Once the application is completed, the information is validated during the online session, and an EIN is issued immediately. The online application process is available for all entities whose principal business, office or agency, or legal residence (in the case of an individual), is located in the United States or U.S. Territories. The principal officer, general partner, grantor, owner, trustor etc. must have a valid Taxpayer Identification Number (Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number) in order to use the online application.

Apply By EIN Toll-Free Telephone Service

Taxpayers can obtain an EIN immediately by calling the Business & Specialty Tax Line at (800) 829-4933. The hours of operation are 7:00 a.m. - 10:00 p.m. local time, Monday through Friday. An assistor takes the information, assigns the EIN, and provides the number to an authorized individual over the telephone. Note: International applicants must call (215) 516-6999 (Not a toll-free number).

Apply By FAX

Taxpayers can FAX the completed Form SS-4 (PDF) application to their state FAX number (see [Where to File - Business Forms and Filing Addresses](#)), after ensuring that the Form SS-4 contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type. If the taxpayer's fax number is provided, a fax will be sent back with the EIN within four (4) business days.

Apply By Mail

The processing timeframe for an EIN application received by mail is four weeks. Ensure that the Form SS-4 (PDF) contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type and mailed to the taxpayer.

Other Important Information

Third Party Authorization

The Third Party Designee section must be completed at the bottom of the Form SS-4. The Form SS-4 must also be signed by the taxpayer for the third party designee authorization to be valid. The Form SS-4 must be mailed or faxed to the appropriate service center. A third party designee may call for an EIN; however a faxed Form SS-4, with the taxpayer's signature, is still required. IRS assistors will take the information over the phone from the third party designee and ask the third party to fax the completed Form SS-4 to them (to the IRS assistor's attention) at an administrative fax number. After receiving the faxed Form SS-4, the EIN will be assigned and faxed back to the third party designee, or given over the phone. The third party designee's authority terminates at the time the EIN is assigned and released to the designee.

References/Related Topics

- [Employer ID Numbers \(EINs\)](#)

Page Last Reviewed or Updated: September 15, 2008



How EINs are Assigned and Valid EIN Prefixes

An Employer Identification Number (EIN), also known as a Federal Tax Identification Number, is used to identify a business entity.

Prior to 2001, the first two digits of an EIN (the EIN Prefix) indicated the business was located in a particular geographic area. In 2001, EIN assignment was centralized, although all 10 campuses can assign an EIN, if necessary.

As a result of the centralization effort, the EIN prefix no longer has the same significance. The EIN prefix now only indicates which campus assigned the EIN. Each campus has certain prefixes available for use, as well as prefixes that are solely for use by the online application and the Small Business Administration. The prefix breakdown is shown in the table below:

Campus/Other Location	Valid EIN Prefixes
Andover	10, 12
Atlanta	60, 67
Austin	50, 53
Brookhaven	01, 02, 03, 04, 05, 06, 11, 13, 14, 16, 21, 22, 23, 25, 34, 51, 52, 54, 55, 56, 57, 58, 59, 65
Cincinnati	30, 32, 35, 36, 37, 38, 61
Fresno	15, 24
Kansas City	40, 44
Memphis	94, 95
Ogden	80, 90
Philadelphia	33, 39, 41, 42, 43, 45, 46, 47, 48, 62, 63, 64, 66, 68, 71, 72, 73, 74, 75, 76, 77, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 98, 99
Internet	20, 26, 27 Note: Prefixes 26 and 27 were previously assigned by the Philadelphia campus.
Small Business Administration (SBS)	31

References/Related Topics

- Employer ID Numbers (EINs)

Page Last Reviewed or Updated: September 15, 2008



e-Postcard

file your electronic IRS Form 990-N

[Home](#)[Support](#)[Links](#)[Log In](#)

Frequently Asked Questions (FAQ)

Enter a word or Phrase to search for:

Or browse the FAQ below:

General Questions NUMBER BEFORE ITEM IS PAGE NUMBER

1. Who should I contact if I have a question?
2. Is there a charge to file form 990-N (e-Postcard)?
3. Which Browsers does this site support?
4. How can I get the Firefox Browser?
5. What information will I need to complete the Form 990-N (e-Postcard)?
6. When should Form 990-N (e-Postcard) be filed?
7. Is it safe to use a web-based e-filing system?
8. I use AOL and I am having problems using the system. Can you help?
9. Do you have a guide on how to use the system?
10. How do I delete my Browser Cache

Login ID Questions

11. Can you explain the login ID creation and activation process?
12. The system is asking for an EIN. What is an EIN?
13. My organization does not have an EIN because we do not have employees. How can I file the e-Postcard
14. When I requested my login ID I mistyped the EIN. How can I fix it?
15. The system says my Login ID has not been activated yet. How do I activate it?
- 16/17. I am having problems activating my login ID. Can you help?
18. What should I do if I forgot my Login ID or Password
19. How do I change the email address (or other information) I provided when I registered as a new user?

Name, EIN and Tax Year Questions

20. The system is asking for an EIN. What is an EIN?
21. I tried to create a login ID but the system told me it could not find the EIN. What should I do?
22. What should I do if another organization filed an e-Postcard using my organization's EIN?
23. The system says my tax year has not ended and will not let me proceed. What should I do?
24. The legal name the system shows for my organization is not correct. How can I change it?
25. The tax year the system shows for my organization is not correct. How can I change it?
26. Why does the system show my parent organization's name even though I entered my organization's EIN?

- 27. How can I file an e-Postcard for a prior tax year?
- 28. I had a 2007 filing in edit mode. When I went back to it, the system changed it to 2008. Why?
- 29. How can an organization delete or complete its e-Postcard if it was started but never filed?

— **e-Postcard Submission**

- 30. How do I submit the e-Postcard to the IRS?
- 31. How will I know if the IRS accepted my e-Postcard?
- 32. The system rejected my e-Postcard. What should I do?
- 33. I have submitted my e-Postcard. How do I print a copy for my records?
- 34. My e-Postcard does not show up at the IRS Form 990-N Search Site. Why?

35/36/37 WHAT THE COMPUTER ASK YOU TO DO

Questions or problems regarding this web site should be directed to **Tech Support**

Concerned about your privacy? Please view our **privacy** policy.

This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.

Last modified: April 16, 2009.



Frequently Asked Question (FAQ)

Who should I contact if I have a question?

Answers to most questions about the e-Postcard filing requirement can be found at www.irs.gov/efo. If you cannot find the answer to your question there, call IRS Customer Account Services at 877-829-5500.

For questions or problems regarding the operation of the e-Postcard website, contact technical support by:

- Submitting a Technical Support Request,
- Sending an email to epostcard@urban.org, or
- Calling 888-887-0084 (toll free) Monday through Friday between 8:00 am and 8:00 pm Eastern time.

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Frequently Asked Question (FAQ)

Is there a charge to file form 990-N (e-Postcard)?

No, the e-Postcard system is completely free.

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Frequently Asked Question (FAQ)

Is there a charge to file form 990-N (e-Postcard)?

No, the e-Postcard system is completely free.

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Frequently Asked Question (FAQ)

Which Browsers does this site support?

The website supports the following **Windows** based browsers:

- Microsoft Internet Explorer (v5.5 or newer)
- Firefox (v1.0 or newer)
- Netscape (v6.2 or newer)

This website supports the following **MAC** based browser:

- Firefox

This site does **not** support any version of Safari, Netscape or Internet Explorer for MAC.

We cannot guarantee that you will be able to use the site properly if you use a browser other than the ones listed above.

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Frequently Asked Question (FAQ)

How can I get the Firefox Browser?

You can download the firefox browser from <http://www.mozilla.org/download.html>.

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Frequently Asked Question (FAQ)

What information will I need to complete the Form 990-N (e-Postcard)?

The e-Postcard is a very simple system that should take less than 10 minutes to file. To complete the e-Postcard, you will need the following information:

- Your organization's Employer Identification Number (EIN). This number is sometimes referred to as a Taxpayer Identification Number (TIN). This is the same number you would have used when you applied for Federal tax-exempt status. An EIN consists of 9 digits and the format of the number is NN-NNNNNNN (for example: 00-1234567).
- Your organization's legal name
- Any other names your organization uses to do business (DBA name)
- Be able to answer the following questions:
 - Has your organization terminated or gone out of business?
 - Are your gross receipts normally \$25,000 or less?
- The organization's mailing address (or P.O. box), city, state and zip code
- Your organization's website address (if you have one)
- The name and address of one of your organization's principal officers.

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Frequently Asked Question (FAQ)

When should Form 990-N (e-Postcard) be filed?

The due date for Form 990-N filings is four months and 15 days after the end of the organization's fiscal year. So for organizations with a January 1 through December 31 fiscal year, the due date for your Form 990-N filing is May 15.

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Frequently Asked Question (FAQ)

Is it safe to use a web-based e-filing system?

We believe that the e-Postcard web-based filing system is safe to use. As an IRS certified software developer and e-file transmitter, Urban Institute makes every effort to ensure that our server meets all the latest security requirements. For example, we use a secure SSL encrypted connection to protect your login ID and password information.

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Frequently Asked Question (FAQ)

I use AOL and I am having problems using the system. Can you help?

As of February 21, 2008, we have corrected the following AOL problems:

1. Activation emails not being delivered to AOL users.
2. AOL users not able to click on the link in the activation email.

We have also had some AOL users report that they cannot complete the e-Postcard form if they use the AOL Browser. They report that the system locks up when they try to submit the form. So far in our testing with the AOL browser, we have not been able to duplicate this problem. We will continue to investigate this issue.

In the meantime we recommend that you use one of the supported browsers. The following is a list of the supported browsers for this website:

The website supports the following **Windows** based browsers:

- Microsoft Internet Explorer (v5.5 or newer)
- Firefox (v1.0 or newer)
- Netscape (v6.2 or newer)

This website supports the following **MAC** based browser:

- Firefox

This site does **not** support any version of Safari, Netscape or Internet Explorer for MAC.

We cannot guarantee that you will be able to use the site properly if you use a browser other than the ones listed above.

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Frequently Asked Question (FAQ)

Do you have a guide on how to use the system?

Yes, click [here](#) to view the Quick Start Guide for the e-Postcard system. This guide contains instructions and screenshots that explain how to request and activate your e-Postcard login ID and how to enter your e-Postcard information.

Note: You will need Adobe Acrobat Reader to view this file.

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Frequently Asked Question (FAQ)

How do I delete my Browser Cache

Here are three links that tell how to delete browser cache for the indicated browser:

[IE 6](#)

[IE 7](#)

[Firefox, AOL, Netscape](#)

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Frequently Asked Question (FAQ)

Can you explain the login ID creation and activation process?

There are several steps to requesting and activating your login ID at the e-Postcard website. This process is to ensure that we have a working email address for you so we ensure that you receive your e-filing receipt. Here are the steps to create and activate an e-Postcard login ID

1. Create the Login ID: Select the "Register as New User" option from the home page. The system will display an informational page followed by two pages where you enter the information for your login ID. Once you have entered the information, the system displays a "Success" page that shows the information you entered for your login ID. The "Success" page also tells you to close your browser and wait for the activation email from the system.
2. Receive the Activation Email: Once your login ID is successfully created, the system sends an activation email to the email address you supplied. You should close your browser, open your email program and wait for the activation email
3. Activate the Login ID: When you receive the activation email, you will see a link that looks something like this:

<https://epostcard.form990.org/frmAdminLoginActivate.asp?A=C019446a990179uXa>

You must click on the activate link to activate the Login ID. Once you click the link, you will get the Activation page on e-Postcard filing site. Enter your password and click the "Next" button. At that point your Login ID is active and you can create your Form 990-N.

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Frequently Asked Question (FAQ)

The system is asking for an EIN. What is an EIN?

An Employer Identification Number (EIN) is a unique number the IRS uses to identify organizations. This number is sometimes referred to as a Taxpayer Identification Number (TIN). Every organization must have an EIN, even if it does not have employees. Your organization would have acquired an EIN by filing Form SS-4 prior to submitting your request for Federal tax-exemption. The EIN is a 9 digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567).

If you do not know your organization's EIN, you may be able to find it on the following documents:

- The organization's bank statement
- The organization's application for Federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your Federal tax-exempt status
- A prior year return, such as Form 990 or 990-EZ, that was filed with the IRS

If none of the above applies, contact IRS Customer Account Services at 877-829-5500 for assistance.

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Frequently Asked Question (FAQ)

My organization does not have an EIN because we do not have employees. How can I file the e-Postcard

You cannot file an e-Postcard if your organization does not have an EIN (also referred to as a Taxpayer Identification Number (TIN)). Every organization must have an EIN, even if it does not have employees. The EIN is a unique number that identifies the organization to the IRS. Your organization would have acquired an EIN by filing Form SS-4 prior to requesting Federal tax-exempt status. The EIN is a 9 digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567).

You may be able to find your EIN on the following documents:

- The organization's bank statement
- The organization's application for Federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your Federal tax-exempt status
- A prior year return, such as a Form 990 or 990-EZ, that was filed with the IRS

If none of the above applies, contact IRS Customer Account Services at 877-829-5500 for assistance.

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Frequently Asked Question (FAQ)

When I requested my login ID I mistyped the EIN. How can I fix it?

If you entered the wrong EIN when you requested your login ID, send an email to epostcard@urban.org. Be sure to include both the correct and incorrect EIN in your email. We will email you a new login ID and if you started the e-Postcard we will change the EIN.

Note: If an e-Postcard already exists for the correct EIN, we cannot change the EIN (or login ID).

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Frequently Asked Question (FAQ)

The system says my Login ID has not been activated yet. How do I activate it?

When you requested your login ID, the system sent an email to the email address you provided. To activate your login ID, you must click the link in the email and follow the instructions.

If you did not receive the activation email, check your spam folder. If you find the email in your spam folder, use it to activate your login ID. Once you have activated your login ID, modify your spam filter(s) to receive emails from epostcard@urban.org.

If the email is not in your spam folder, select **Log In** from the top of the e-Postcard home page. Enter your login ID and Password and click **Log In**. You will see a screen that says your login ID has not been activated. Your email address is located on the top left. If the email address is incorrect, contact tech support. If the email address is correct, click the **Resend Activation Email** button at the bottom of the page.

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Frequently Asked Question (FAQ)

I am having problems activating my login ID. Can you help?

When you created your login ID, the system sent an Activation email to the email address you entered into your Login ID record. You must activate the login ID using the activation link in this email before you can use it. The following troubleshooting tips may help resolve your activation problem

Troubleshooting Tips:

1. I did not get the activation email:

- Did you enter a valid email address when you requested your Login ID? If the address is not correct or valid, contact Tech Support.
- Is the activation email in your spam folder? Please check your spam folder for the activation email. The activation email has a subject of e-Postcard Login Activation Notice and was sent with a return address of epostcard@urban.org. If you find the email in your spam folder, use it to activate your login ID. Once you have activated your login ID, modify your spam filter(s) to receive emails from epostcard@urban.org.
- Request a new activation email. You can request a new activation email by going to the Login page and entering your Login ID and Password. Once you do that, the system will display a page telling you that you need to activate your Login ID. The page has a button to allow you to request another Activation email. You can also contact technical support to request a new copy of your activation email.

2. I have the Login ID Activation email, but I cannot click on the link.

Some email programs do not always display links properly (AOL for example). If you cannot click on the link to activate your Login ID, then you need to copy the entire link from the email message into your browser. The following is an example of an activation link:

<https://epostcard.form990.org/frmAdminLoginActivate.asp?A=C019446a990179uXa>

When you copy the link, please make sure you copy the whole thing starting with the https:// in the beginning and ending with the "A=C019446a990179uXa" on the end. (Note: your Activation link will have different letter and numbers on the end. Make sure you copy the activation link from your activation email)

3. I have the activation email, but I get an "INVALID LOGIN ID ACTIVATION" error when I click on the link:

That error means the system did not find the Login ID that needed to be activated based on the code in the activation link. This is generally caused by one of two reasons.

- When you clicked the link (or copied the link into your browser), the system did not get the entire link. Please make sure that the entire activation code shows up in the link the activation code is everything after the "A=" at the end of the link. The code should be 17 characters long. Here is an example of a valid activation code:
A=C019446a990179uXa
- The Login ID has already been activated. You can only use the activation email one time. If you try to use it after you have successfully activated the Login ID, you will

get this error.

If you are trying to use the Activation email to access the website after you have already activated your Login ID, you will get this error. Rather than use the email, please just open your browser to <http://epostcard.form990.org>

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Frequently Asked Question (FAQ)

What should I do if I forgot my Login ID or Password

Login ID:

An exempt organization's login ID is its EIN (without the dash) plus a sequential number starting with 01. For example, the first login ID for EIN 00-1234567 would be 00123456701, and the second login ID would be 00123456702, and so on.

If you are a preparer, your login ID is what you requested it to be when you registered as a new user. If you do not remember it, contact tech support and provide your name, email address and the name of your business.

Password:

If you know your login ID, but you do not remember your password, take the following steps:

1. On the e-Postcard home page, select Log In from the top menu.
2. Enter your login ID.
3. Click the Email Password button.

The system will send your password to the email address you provided when you requested your login ID.

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Frequently Asked Question (FAQ)

How do I change the email address (or other information) I provided when I registered as a new user?

To update your email address or other information you provided when you registered, take the following steps:

1. On the e-Postcard home page, select **Update User Record** from the right-hand menu
2. Enter your login ID and password and click **Log In**.
3. From the **Manage Users** page, click **Change Password** to change your password or **Edit** to update other information.

Click [here](#) to go directly to the **Manage Users** page.

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Frequently Asked Question (FAQ)

The system is asking for an EIN. What is an EIN?

An Employer Identification Number (EIN) is a unique number the IRS uses to identify organizations. This number is sometimes referred to as a Taxpayer Identification Number (TIN). Every organization must have an EIN, even if it does not have employees. Your organization would have acquired an EIN by filing Form SS-4 prior to submitting your request for Federal tax-exemption. The EIN is a 9 digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567).

If you do not know your organization's EIN, you may be able to find it on the following documents:

- The organization's bank statement
- The organization's application for Federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your Federal tax-exempt status
- A prior year return, such as Form 990 or 990-EZ, that was filed with the IRS

If none of the above applies, contact IRS Customer Account Services at 877-829-5500 for assistance.

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Frequently Asked Question (FAQ)

I tried to create a login ID but the system told me it could not find the EIN. What should I do?

When you enter your organization's EIN, our system verifies that the EIN is on the IRS list of organizations eligible to file the e-Postcard. If you are certain you entered your EIN correctly, the IRS may not have your organization listed as a tax-exempt organization. *This does not mean that your EIN is not valid.* You will need to call IRS Customer Account Services at 877-829-5500 for assistance.

If your organization is a subordinate organization that is not included on the parent's group return, your parent organization may have failed to list your organization on the list of subordinates provided to the IRS annually. The best way to resolve this is to have the parent organization ask the IRS to update its records by writing to the following address:

Internal Revenue Service
1973 North Rulon White Blvd
Ogden, UT 84404-5402
ATTN: M/S 6273

If the IRS must update its records, it will be approximately six weeks before you can file your e-Postcard. You should not be concerned if your organization's filing due date is imminent as there are no late filing or delinquency penalties associated with the e-Postcard.

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Frequently Asked Question (FAQ)

What should I do if another organization filed an e-Postcard using my organization's EIN?

If you cannot file your e-Postcard because another organization used your EIN, you must contact IRS Customer Account Services at 877-829-5500 and explain the situation. In most instances, you will be able to file your e-Postcard using your EIN, and IRS will notify the other organization of their error. This situation sometimes occurs when a subordinate organization inadvertently uses the EIN of a related organization or the parent organization.

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Frequently Asked Question (FAQ)

The system says my tax year has not ended and will not let me proceed. What should I do?

Form 990-N (e-Postcard) can be filed beginning in 2008 for tax years ending on or after December 31, 2007. If your organization's 2007 tax year (usually the same as your accounting period) has not ended, you must wait until the end of your tax year to file. If the error message you received when you tried to file the e-Postcard contains the correct tax year end-date, you must wait until after that date to file the e-Postcard.

If your 2007 tax year ended before December 31, 2007, your e-Postcard will not be due until after the close of your 2008 tax year. For example, if your tax year runs from July 1 through June 30, your first e-Postcard will be due after June 30, 2008. You will not file an e-Postcard for the tax year that ended June 30, 2007.

Incorrect Tax Year

If the error message you received when you tried to create your e-Postcard contains an incorrect tax year end-date, you must notify the IRS of the correct tax year by sending a letter to the following address:

IRS
Attn: EO Entity
MS 6273
Ogden, UT 84201

It will take approximately 10 weeks for the IRS to update its records. You will be able to file your e-Postcard after that time. You should not be concerned if your organization's filing due date is imminent as there are no late filing or delinquency penalties associated with the e-Postcard.

How to find your tax year (or accounting period)

A tax year is usually 12 consecutive months. There are two kinds of tax years:

- *Calendar tax year:* This is a period of 12 consecutive months beginning January 1 and ending December 31; or
- *Fiscal tax year:* This is a period of 12 consecutive months ending on the last day of any month except December. (For example: June 1, 2007 to May 31, 2008)

Generally, your tax year (or accounting period) can be found in the following documents:

- Your organization's by-laws
- Your application for Federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your tax-exempt status
- The application, Form SS-4, your organization filed to get its employer identification number (EIN)
- A prior year return, Form 990 or Form 990-EZ, that you filed with the IRS

Click [here](#) to get more information on the filing requirements and deadlines for the Form 990-N.

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e-Postcard

file your electronic IRS Form 990-N

Frequently Asked Question (FAQ)

The legal name the system shows for my organization is not correct. How can I change it?

When you enter your organization's EIN, the system will automatically insert the organization's legal name based on IRS records. This field cannot be changed on the e-Postcard. The error may have been the result of the following:

- Check to see that you entered the correct EIN. If the EIN was not entered correctly, enter the correct EIN.
- If you are a subordinate organization, the legal name on the e-Postcard may be that of your parent organization. If so, you can enter your subordinate organization's name in the doing business as (DBA) name field on the second screen of the e-Postcard.
- An organization's legal name is usually the name as it appears in the organization's articles of incorporation or the organization's application for Federal tax-exempt status, unless a request was previously submitted to the IRS to have the name officially changed. Perhaps you are confusing the organization's legal name with the name by which your organization is most commonly referred or does business as (DBA name). If so, you can enter the "doing business as" name in that field on the second screen of the e-Postcard.

If none of the above applies to your organization, you should notify the IRS in writing of the organization's change to its legal name. Notify the IRS of your correct legal name by sending a letter to the following address;

Internal Revenue Service
TE/GE, EO Determination Office
P.O. Box 2508
Cincinnati, OH 45201

It will take approximately 10 weeks for the IRS to update its records to allow you to file your e-Postcard. Please log on to the system and file your e-Postcard after that time. You should not be concerned if your organization's filing due date is imminent as there are no late filing or delinquency penalties associated with the e-Postcard.

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Frequently Asked Question (FAQ)

The tax year the system shows for my organization is not correct. How can I change it?

When you enter your organization's EIN, the system will automatically insert the organization beginning and ending tax year dates based on IRS records. These fields cannot be changed on the e-Postcard. If the system is displaying an incorrect tax year for your organization, you must notify the IRS of the correct tax year by sending a letter to the following address:

Internal Revenue Service
Atten: EO Entity
MS 6273
Ogden, UT 84201

It will take approximately 10 weeks for the IRS to update its records to allow you to file your e-Postcard. Please log back on to the system and file your e-Postcard after that time. You should not be concerned if your organization's filing due date is imminent as there are no late filing or delinquency penalties associated with the e-Postcard.

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Frequently Asked Question (FAQ)

Why does the system show my parent organization's name even though I entered my organization's EIN?

Because when your parent organization filed for a group tax exemption, the IRS used the parent name as the legal name for the subordinate organizations. This field cannot be changed on the e-Postcard. However, you can enter the name of your subordinate organization in the "Doing Business As" (DBA) name field on the second screen of the e-Postcard.

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Frequently Asked Question (FAQ)

How can I file an e-Postcard for a prior tax year?

I tried to file my organization's 2007 e-Postcard, but the system generated an e-Postcard for the 2008 tax year.

The system will not allow the filing of a prior year e-Postcard. The system automatically generates the e-Postcard for your organization's most recently ended tax period.

There is no penalty for failing to file the e-Postcard. However, failure to file for three consecutive years (for example, 2007, 2008 and 2009) will result in the loss of your tax-exempt status as of the filing due date of the third year.

Even if your prior year e-Postcard is in edit mode (started but not submitted to the IRS), when you go back into the system to complete it, the system will generate an e-Postcard for your most recently ended tax period. For example: In 2008, you started but did not submit your 2007 e-Postcard. In 2009, you return to the system to submit the 2007 e-Postcard; however, because your 2008 tax year has ended, the system automatically generates the e-Postcard for your 2008 tax year.

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Frequently Asked Question (FAQ)

I had a 2007 filing in edit mode. When I went back to it, the system changed it to 2008. Why?

The system always recalculates the tax period of your filing so that it reflects the most recently ended tax period. If you are a calendar year filer and you started a 2007 Form 990-N filing sometime in 2008 and saved it (but did not submit the filing to the IRS), and then went back in to edit the filing in 2009, the system would have detected that the most recent tax year for your organization had changed from 2007 to 2008. As a result, it changed the dates to reflect the period 1/1/2008 through 12/31/2008.

This is not a problem. The IRS is giving small filers three tax years (2007, 2008 and 2009) to become compliant with the new requirement to file the Form 990-N (e-Postcard).

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Frequently Asked Question (FAQ)

How can an organization delete or complete its e-Postcard if it was started but never filed?

These instructions are for the organization not a preparer.

The person who created the e-Postcard should take the following steps:

1. Go to the e-Postcard home page,
2. Click on "Edit/View Existing e-Postcard,"
3. Enter login ID and password,
4. Select the e-Postcard you want to delete or complete, and
5. Click on "delete" or "edit."

If the person who created the e-Postcard is no longer with your organization, you can register as a new user to gain access to the existing e-Postcard. To register, take the following steps:

- Go to the e-Postcard home page,
- Click on "Register as a New User,"
- Complete the registration form,
- Click on the activation link in the email you will receive to activate your login ID and password, and
- Enter your password and click "Next."

To delete the e-Postcard that has not been submitted to the IRS, click on "Return to Home Page" and follow steps 2 thru 5 above. To complete the e-Postcard, click on "Create Your Form 990-N (e-Postcard) Now" and the system will take you to your organization's existing e-Postcard.

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Frequently Asked Question (FAQ)

How do I submit the e-Postcard to the IRS?

After you enter your information on the e-Postcard, click the **Submit Filing to IRS** button. If there are no errors, you will see a screen that tells you the e-Postcard has been submitted to the IRS. If you would like to view or print an image of the e-Postcard, click **Go To Filing Status Page**. On the filing status page, click **View Form 990N (e-Postcard)**.

If after you click **Submit Filing to IRS** there is an error(s), you will get a message (dialog box) that explains the error(s). Once you correct the error, click the **Submit Filing to IRS** button again.

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Frequently Asked Question (FAQ)

How will I know if the IRS accepted my e-Postcard?

Once the IRS receives and processes your e-Postcard (usually within 30 minutes), you will receive an email indicating whether your e-Postcard was accepted or rejected. If accepted, you are done for the year. If rejected, the email will tell you why it was rejected and how to correct the problem.

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Frequently Asked Question (FAQ)

The system rejected my e-Postcard. What should I do?

When your e-Postcard was rejected, you should have received an email from our system describing the error(s) and telling you who to contact to resolve the issue. In most cases, the email directs you to contact IRS Customer Account Services at 877-829-5500. When you contact Customer Account Services, you should have the reject email handy so you can provide the information they will need to resolve the issue.

In most cases, the IRS will be able to resolve the problem, but the resolution may take several weeks to take effect. You may be told that your e-Postcard can be re-submitted in four to six weeks. After that period of time, please send an email to [Tech Support](#) requesting that we retransmit your e-Postcard. Be sure to include your organization's EIN.

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Frequently Asked Question (FAQ)

I have submitted my e-Postcard. How do I print a copy for my records?

To view and print an image of your e-Postcard, take the following steps:

1. From the "Quick Menu" on the Home page, click the "Edit/View Existing e-Postcard" option.
2. If you are not already logged into the system, you will be prompted to enter your login ID and password.
3. The system will take you to the page titled Control Panel.
4. Click "View" on the right-hand side of the Control Panel. The system will take you to the Filing Status page.
5. Click "View Form 990-N (e-Postcard)" in the upper right-hand corner.
6. The system will display your e-Postcard.

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Frequently Asked Question (FAQ)

My e-Postcard does not show up at the IRS Form 990-N Search Site. Why?

Once a Form 990-N (e-Postcard) has been accepted by the IRS, it can take up to 3 weeks to appear at the IRS Form 990-N Search Page.

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e-Postcard

file your electronic IRS Form 990-N

[Home](#)[Support](#)[Links](#)[Log In](#)

e-Postcard: file your electronic IRS Form 990-N

File your electronic Form 990-N (e-Postcard).

Click [here](#) for more information on who must file Form 990-N (e-Postcard)

NOTICE: If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent organization or another subordinate organization.

Note: You cannot file your e-Postcard until after your tax year ends. Click [here](#) for more details.

STEP 1: [Register as a New User](#)

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. **If you already have a login ID, either recently created or from a previous year, go to Step 2.**

STEP 2: [Create your Form 990-N \(e-Postcard\)](#)

Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

STEP 3: [Submit your Form 990-N \(e-Postcard\)](#)

Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

Quick Menu

[Register as a New User](#)[Update Email/User Information](#)[Create New e-Postcard](#)[Edit/View Existing e-Postcard](#)[Technical Support
Frequently Asked Questions](#)[Privacy Policy](#)

Requirements and tips for using this website.

Questions or problems regarding this web site should be directed to [Tech Support](#)

Concerned about your privacy? Please view our [privacy](#) policy.

This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.

Last modified: April 16, 2009.



Request Login ID

Error: The employer identification number (EIN) '26-XXXXXX' you entered was not found in the IRS list of organizations eligible to file the e-Postcard. You may have entered the EIN incorrectly. If so, please re-enter the EIN and try again. If the EIN you entered is correct and you believe you are required to file the e-Postcard, call IRS Customer Account Services at 877-829-5500 for assistance. For more information, click [here](#).

Please select Exempt Org or Preparer: (for a definition of the two login ID types, return to the previous page.)

Login ID Type:

Exempt Organization ▾

Organization EIN

26 - XXXXXXX

If you are a subordinate organization, be sure to enter your own EIN. Do not enter the EIN of your parent organization or another subordinate organization.

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Questions or problems regarding this web site should be directed to [Tech Support](#)

Concerned about your privacy? Please view our [privacy policy](#).

This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.

Last modified: April 16, 2009.



e-Postcard

file your electronic IRS Form 990-N

[Home](#)[Support](#)[Links](#)[Log In](#)

Login

NOTICE: If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent organization or another subordinate organization.

Note: You cannot file your e-Postcard until after your tax year ends. Click [here](#) for more details.

You have requested an option that requires you to login.

Please enter your login ID and password:

Login ID

Password

NOTE: Your password is case sensitive

[Log In](#) [Cancel](#)

If you do not remember your login ID: For tax exempt organizations, your login ID is the EIN of your organization (without the dash) plus a sequential number starting with 01. So for EIN 00-1234567, the first login ID created would be 00123456701, the second login ID would be 00123456702, and so on. If you know your login ID, but forgot your password, enter your login ID above and click the 'Email Password' button. The system will send your password to the email address we have on file for you.

I forgot my password, please email it to me.

[Email Password](#)

If you do not have a login ID and password, please click the *Request Login ID* button

[Request Login ID](#)

Questions or problems regarding this web site should be directed to [Tech Support](#)

Concerned about your privacy? Please view our [privacy](#) policy.

This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.

Last modified: April 16, 2009.



125 N. West Street
Alexandria, VA 22314

1-800-FRA-1924
703-683-1400
703-549-6610 (fax)

September 16, 2016

From: Finance Officer

To: All Branch Presidents and Secretaries

Subj: Annual IRS Tax Filing Requirements

Branches are required to file one of the following IRS 990 Tax-Exempt Forms. Most Branches will fall into the IRS 990N or E-Postcard (if Gross Receipts <\$50,000) listed below.

IRS Form to File	Defining Criteria	Defining \$ Amount
Form 990 N - E Postcard (file electronically)	Gross Receipts	< \$50,000
Form 990	Gross Receipts	> \$200,000
Form 990 EZ	Gross Receipts Total Assets	< \$200,000 < \$500,000

The IRS has Excellent Step By Step 990N – E-Postcard filing instructions (with exact screen shots) at: <https://www.irs.gov/pub/irs-pdf/p5248.pdf>

Information Needed to File e-Postcard

Completing the e-Postcard requires the eight items listed below:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
2. Tax year
3. Legal name and mailing address
4. Any other names the Branch uses
5. Name and address of a Branch officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)



Also, general IRS filing information and FAQ can be found at: <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

If your Branch falls into the Form 990 or 990EZ, you may want to consult a tax professional to complete your return.

When to File:

IRS Tax Forms should be filed by the 15th day of the 5th month of the end of the accounting period. Example 1: If your branch operates under a calendar year (ending 12/31), your return is due by May 15th. Example 2: If your Branch operates under a Convention Year (ending 10/31), your return is due 3/31 of the following year. Failure to file for 3 consecutive years will result in a loss of exemption status.

In addition, branches may be required to file a 990-T for all Unrelated Business Tax Income. Unrelated Business Tax Income is not Tax-Exempt and requires a special filing form 990-T and resulting tax payment. Again, you may want to consult a tax professional to complete a 990-T return.

Exceptions to IRS Tax Filing:

Only those Branches that qualified, applied for, and are currently under the Umbrella of the FRA National Headquarters Internal Revenue Code 501(c) (19) ruling are exempt from filing with the IRS.



IRS Form 990-N Electronic Filing System (e-Postcard) User Guide

Steps for using the Form 990-N Electronic Filing System (e-Postcard)

REMINDER

An organization cannot file Form 990-N until after the end of its [tax year](#). For example:

- **Calendar Year Filers**

If your organization uses a calendar year (Jan. through Dec.) as its tax year, it must wait until the following January 1 (after the tax year is complete) to file.

- **Fiscal Year Filers**

If your organization uses a fiscal year (for example, Oct. 1 through Sept. 30) as its tax year, it must wait until the following October 1 (after the tax year is complete) to file.

The IRS determines the filing year using the beginning date of the organization's fiscal period.

NOTE: BEFORE FILING

If technical issues prevent you from registering or filing with the Form 990-N electronic filing system, try the suggestions below. If the problem still exists after trying all the suggestions below, contact IRS Customer Account Services at 877-829-5500 (a toll-free number). Telephone assistance is also available for individuals with TTY equipment at 800-829-4059.

Take the following steps to prevent problems during the registration and filing processes:

- **Close multiple browsers when registering.**

Errors may occur if you have additional internet browsers open during the registration process. Please close other internet browser windows.

- **Do not use a smart phone to register or file your Form 990-N.**

- **Use correct text characters when registering and filing.**

Ensure that you use only letters, numbers or a hyphen when entering text fields and limit your entries to 35 characters/spaces. These character limits do not apply to password fields. When choosing a password, use only letters, numbers and special characters except the caret (^).

- **Check your spam or junk email folders.**

When registering or requesting a user-identification reminder, check your spam or junk email folders for a response. The email may have been filtered out by your email program.

- **If the suggestions above don't resolve the issue, sign out of the filing system (if logged in), close all programs and shut down your computer. Wait a minute, restart your computer and try again.**

This step is required before calling the Customer Account Services line (877-829-5500) for technical help.

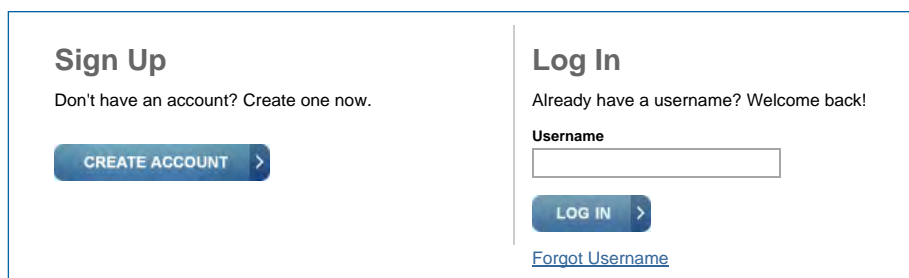
HOW TO FILE

Open the electronic filing page at <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>.

After reviewing the information provided on the Form 990-N webpage, click the “Electronic Filing System” link under the **READY TO FILE?** header.

First Time Users: Select **Create Account**.

Returning Users: Enter Username and select **LOG IN**. On the next page, enter your Password and select **Submit**. Skip to **STEP 5** of this user guide. If you did not register with the new system until after February 2016, you must register as a First Time User. Your user name and password from Urban Institute will not work.



The screenshot shows a login and registration interface. On the left, under the heading "Sign Up", it says "Don't have an account? Create one now." and features a blue button labeled "CREATE ACCOUNT" with a right-pointing arrow. On the right, under the heading "Log In", it says "Already have a username? Welcome back!". Below this is a text input field labeled "Username". Underneath the field is a blue button labeled "LOG IN" with a right-pointing arrow. At the bottom right of the "Log In" section is a blue link that says "Forgot Username".

REGISTRATION: FIRST TIME USERS ONLY

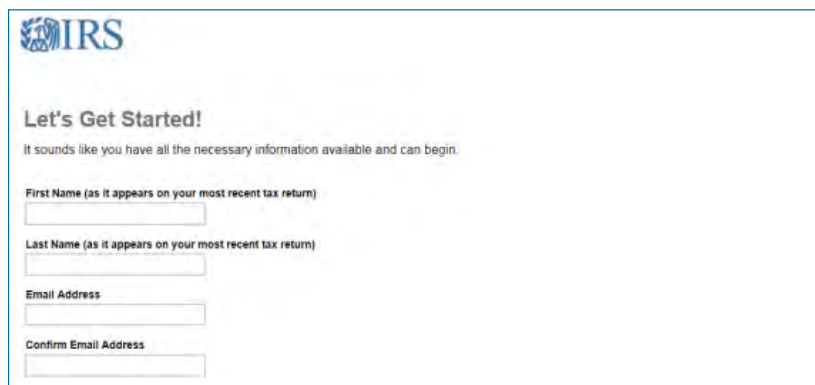
Use your personal information when registering. The login ID and password you are creating are for your personal use - to file the organization's Form 990-N. With your login ID and password, you may file a Form 990-N for multiple organizations without the need to register for each organization. The login ID and password belong to you, not to the organization for which you are filing.

STEP 1

Enter your contact information, then select **SEND CODE**.

USE CORRECT TEXT CHARACTERS WHEN REGISTERING AND FILING.

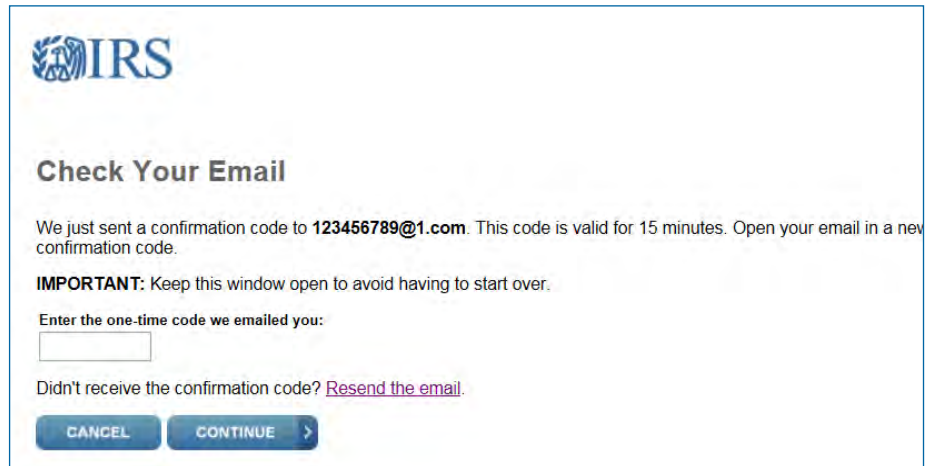
Ensure that you use only letters, numbers or a hyphen when entering text fields and limit your entries to 35 characters/spaces. These character limits do not apply to password fields - except that you cannot use the caret (^).




The screenshot shows the "Let's Get Started!" registration form from the IRS. At the top left is the IRS logo. Below it, the heading "Let's Get Started!" is followed by the text "It sounds like you have all the necessary information available and can begin." The form contains four text input fields: "First Name (as it appears on your most recent tax return)", "Last Name (as it appears on your most recent tax return)", "Email Address", and "Confirm Email Address".

STEP 2

Enter the confirmation code found in your email, then select **CONTINUE**. If you don't receive an email, check your spam or junk email folder.



 **Check Your Email**

We just sent a confirmation code to **123456789@1.com**. This code is valid for 15 minutes. Open your email in a new window and enter the confirmation code.

IMPORTANT: Keep this window open to avoid having to start over.

Enter the one-time code we emailed you:

Didn't receive the confirmation code? [Resend the email](#).

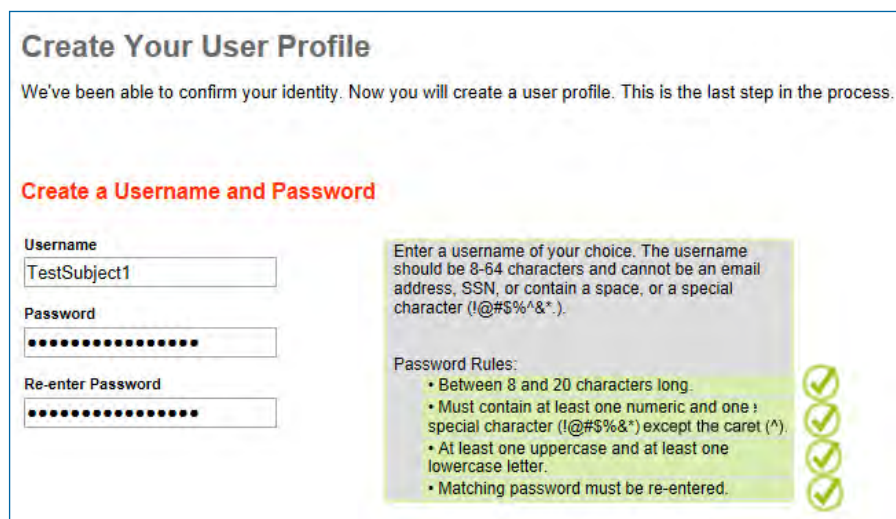
CANCEL **CONTINUE** >

STEP 3A

Choose a **USERNAME** and **PASSWORD** on the “Create Your User Profile” page.

Username field: Ensure that you use only letters, numbers or a hyphen and limit your entries to no more than 35 characters unless noted otherwise. Periods, slashes and other prohibited characters will cause registration or filing errors. These character limits do not apply to password fields.

Password field: You may use letters, numbers and special characters except the caret (^).



Create Your User Profile

We've been able to confirm your identity. Now you will create a user profile. This is the last step in the process.

Create a Username and Password

Username

Password

Re-enter Password

Enter a username of your choice. The username should be 8-64 characters and cannot be an email address, SSN, or contain a space, or a special character (!@#\$%^&*).

Password Rules:

- Between 8 and 20 characters long.
- Must contain at least one numeric and one special character (!@#\$%^&*) except the caret (^).
- At least one uppercase and at least one lowercase letter.
- Matching password must be re-entered.

✓ ✓ ✓ ✓


STEP 3B






Choose a **SITE PHRASE**. This phrase will appear on your login page before you input your password. When you see the phrase you created while logging in, you can be assured you're not on a scam or fake page. You may use spaces within the site phrase.

Choose a Site Phrase
Create a phrase that you will recognize when you login

STEP 3C

Choose a **SITE IMAGE**. This image will appear on your login page before you input your password. When you see your selected image while logging in, you can be assured you're not on a scam or fake page.

Choose a Site Image
Select an image that you will recognize when you login

[Choose Your Site Image](#)



☐☐☐☐☐

STEP 3D

Choose four challenge questions. These questions may appear when you logon using a new computer or location. When you have selected and answered four questions, select **CONTINUE**.

Challenge Questions

Answer Rules

- The same answer cannot be used more than once.
- The answer can not be a word or number that is part of the secret question.

Question 1

Answer 1

Question 2

Answer 2

Question 3

Answer 3

Question 4

Answer 4

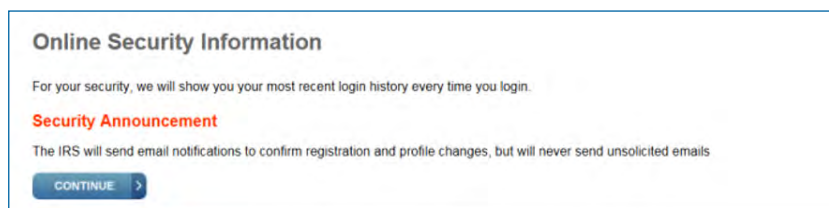
STEP 4

The “User Profile Successfully Created” page will appear. Select **CONTINUE**.



STEP 5


Select **CONTINUE** on the “Online Security Information” page.



CREATE AN ELECTRONIC FORM SUBMISSION

STEP 6

Select **MANAGE E-POSTCARD PROFILE** to create a new Form 990-N electronic filing submission.



STEP 7

From the drop down shown below, select either **Exempt Organization** or **Preparer** in the “User Type” field.

- **Exempt Organization:** Select if you are only completing 990-N for your organization.
- **Preparer:** Select if you expect to help multiple organizations.
 - Example: A preparer can be a paid preparer, such as a CPA, volunteer or someone aiding exempt organizations at a local library. By selecting **Preparer**, you can use your login to add as many organizations as you wish.

After selecting the user type, select **CONTINUE**.

The screenshot shows the 'e-Postcard Profile' page with a progress bar at the top indicating the current step is 'e-Postcard Profile'. Below the progress bar, there is a red instruction: 'Please select Exempt Organization or Preparer'. Underneath, a 'User Type' dropdown menu is open, showing three options: 'Select One', 'Exempt Organization', and 'Preparer'. At the bottom of the dropdown, there are two buttons: 'PREVIOUS' and 'CONTINUE'.

STEP 8

Enter an EIN for the organization you're filing for, then click **ADD EIN**. You may also delete EINs already associated with your profile. To continue, select **CREATE NEW FILING**.

The screenshot shows the 'e-Postcard Profile' page with the progress bar indicating the current step is 'Select EIN'. Below the progress bar, it says 'You are logged in as: Exempt Organization' with an 'Edit user type' link. There is an 'EIN' input field with a placeholder 'XX' and a button labeled 'ADD EIN'. Below this, there is a section titled 'Currently Associated EIN(s)' with a table that has columns for 'EIN', 'Organization Name', 'Date Added', and 'Delete'. The table currently shows 'No EINs are currently associated with your ID'. At the bottom of this section, there are two buttons: 'DELETE EIN' and 'CREATE NEW FILING'.

STEP 9

Select the EIN you wish to file for from the drop down menu. Once you have selected the EIN, select **CONTINUE**.

The screenshot shows the 'Select EIN' page with a progress bar at the top indicating the current step is 'Select EIN'. Below the progress bar, there is a red instruction: 'Please select the EIN for which you want to file for'. Underneath, there is an 'EIN' dropdown menu with a placeholder 'Select EIN'. At the bottom of the page, there are two buttons: 'MANAGE E-POSTCARD PROFILE' and 'CONTINUE'.

STEP 10

Complete the "Organization Details" page. If you don't understand the request, click the question mark icon for an explanation. When you have completed each line, select **CONTINUE**.

The screenshot shows the 'Organization Details' page. At the top, there are navigation links: Home, Security Profile, and Logout. Below these is a progress bar with five steps: e-Postcard Profile, Select EIN, Organization Details (which is highlighted), Contact Information, and Confirmation. The main content area is titled 'Electronic Notice-Form 990-N (e-Postcard)' and 'Organization Information'. It contains three sections: 'For the tax year ending' with a text input field and a question mark icon; 'Has your organization terminated or gone out of business?' with a dropdown menu and a question mark icon; and 'Are your gross receipts normally \$50,000 or less?' with a dropdown menu and a question mark icon.

STEP 11

Complete the "Contact Information" page. If you don't understand the request, click the question mark icon for an explanation. When you have completed each line, select one of the following:

- **SAVE FILING:** Select if you are missing any requested information. This will allow you to return to complete it later.
- **SUBMIT FILING:** Select when you are sure all required information has been input.

NOTE WHEN REGISTERING OR FILING: Text fields cannot exceed 35 characters and must contain only numeric, alpha or hyphen characters unless noted otherwise. Periods, slashes and so on will cause registration or filing errors.

Also, enter website addresses using "www." - not "http://www."

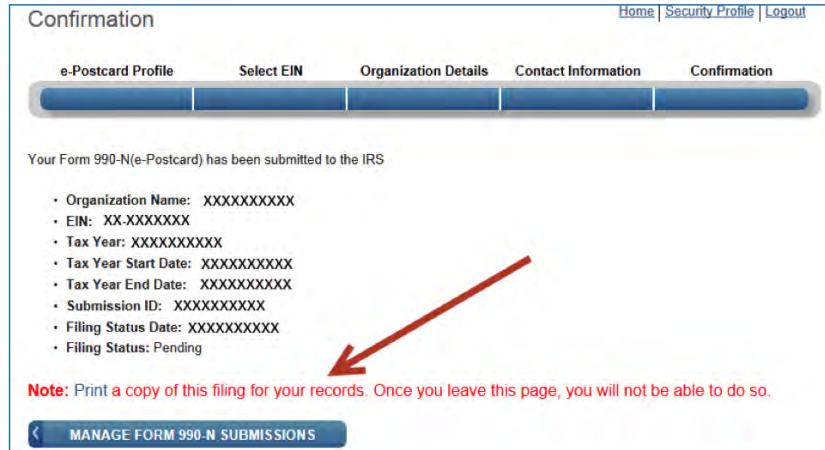
The screenshot shows the 'Contact Information' page. At the top, there are navigation links: Home, Security Profile, and Logout. Below these is a progress bar with five steps: e-Postcard Profile, Select EIN, Organization Details, Contact Information (which is highlighted), and Confirmation. The main content area is titled 'Electronic Notice-Form 990-N (e-Postcard)' and 'Organization Address and Principal Officer Information'. It contains two sections: 'Organization's legal name:' with a text input field; and 'If your organization conducts business using another name (DBA), enter other name:' with a text input field. Below these is a legend: '* = required field'. The 'Organization:' section has a 'DBA Name' label and a text input field with a question mark icon.

STEP 12

The filing CONFIRMATION will display the filing status as “Pending.”

Click on the word **PRINT** in the bottom paragraph to print a copy for your records. Once you leave the page, you won’t be able to print this filing.

Select **MANAGE FORM 990-N SUBMISSIONS** to view or submit additional filings.



The screenshot shows a web interface titled "Confirmation" with a navigation bar at the top containing links for "Home", "Security Profile", and "Logout". Below the navigation bar is a progress bar with five steps: "e-Postcard Profile", "Select EIN", "Organization Details", "Contact Information", and "Confirmation". The "Confirmation" step is currently active. The main content area states: "Your Form 990-N(e-Postcard) has been submitted to the IRS". Below this, a list of details is shown: Organization Name: XXXXXXXXXX, EIN: XX-XXXXXXX, Tax Year: XXXXXXXXXX, Tax Year Start Date: XXXXXXXXXX, Tax Year End Date: XXXXXXXXXX, Submission ID: XXXXXXXXXX, Filing Status Date: XXXXXXXXXX, and Filing Status: Pending. A red arrow points to the "Filing Status: Pending" line. Below the details, a red note reads: "Note: Print a copy of this filing for your records. Once you leave this page, you will not be able to do so." At the bottom left, there is a button labeled "MANAGE FORM 990-N SUBMISSIONS".

MANAGING FORM 990-N SUBMISSIONS

STEP 13

On the “Manage Form 990-N Submission” page, your submission will show the status of “Pending.”

- After seven minutes, refresh the page (F5 key for Windows; Command-R for Mac) and the **GET UPDATED STATUS** button will be visible.
- The status will change from pending to accepted or rejected.
- If your submission was rejected, select the **submission ID hyperlink** for additional details.
- After the status is updated, the only valid statuses are “Accepted” or “Rejected.” If your status displays any other text (like “submitted” or “MeF failed”), contact Customer Account Services at 877-829-5500.

Additional Information

- [Annual Electronic Filing Requirement For Small Exempt Organizations](#) - Form 990-N (e-Postcard)
- [Form 990-N FAQs](#)

LAW OFFICES
WEBSTER, CHAMBERLAIN & BEAN
1747 PENNSYLVANIA AVENUE, N.W.
WASHINGTON, D.C. 20006

ARTHUR L. HEROLD
ALAN P. DYE
EDWARD D. COLEMAN
JAY H. ROTZ
FRANK M. NORTHAM
JOHN W. HAZARD, JR.
HUGH K. WEBSTER
DAVID P. GOCH
CHARLES M. WATKINS
HEIDI K. ABEGG
DAVID M. ABRAHAMS*
JOHN R. STROUT*
JIM WILSON

(202) 785-9500
FAX: (202) 835-0243

GEORGE D. WEBSTER (1921 - 1996)
CHARLES E. CHAMBERLAIN (1917 - 2002)

OF COUNSEL
J. COLEMAN BEAN
KENT MASTERSON BROWN*

* NOT ADMITTED TO D.C. BAR

Board of Directors Fiduciary Obligation
David P. Goch, Esq.
dgoch@wc-b.com

THEY REALLY SAID IT...

1. "When you meet maybe twice a year, you don't do a lot of management."

Hon. Eleanor Holmes Norton, D.C. Delegate to the U.S. Congress and Board Member of the Community Foundation of Greater Washington

Situation: Foundation CEO spent \$250,000 on personal travel while organization was floundering; Board Members were unaware until they were contacted by the media, despite full disclosure in the organization's financial statements.

2. "Oh, am I still a Board member there? I thought they took me off."

Unidentified Washington Post Co. executive and erstwhile Board Member of the Community Foundation of Greater Washington

Situation: See above.

3. "We should have been tougher [and] asked tougher questions."

Rev. Thomas B. Kennedy, former Chairman of Low-Cost Housing Corporation

Situation: President of the Low-Cost Housing Corporation is sued for fraud and negligence in his dealings with the organization's clients.

The Lesson of the above is that, when a Director is accused of not fulfilling his or her obligations, it is rarely because the director has committed some specific bad act, but rather, because the Director simply was not paying attention.

I SAY:

Governance should not be thought of as a "mean to an end" but, instead, a mean to advance the vision of mission of the organization through innovation.

INTRO

Often, the culmination of one's personal and/or professional career is recognition of the individual by his membership organization as an officer or member of the Board of Directors. However, while certainly an accolade for the individual, such distinction carries with it significant duties and obligations.

The potential liability of officers and directors is a topic to which numerous books, articles, and speeches have been dedicated. All of the myriad legal rules, exceptions to those rules, and seemingly infinite applications of those rules cannot be covered in a single presentation. Indeed, even if there were sufficient time, it is not clear that a law school course would be of much value. The approach, then, of this presentation is to set forth some basic rules for officers and directors that are not amorphous legal principles but, rather, are practical guidelines for conduct.

THE BUSINESS JUDGEMENT RULE

The starting point for any discussion of the potential liability of officers and directors is the so-called "business judgment rule." Pursuant to this rule, courts will not second-guess legitimate business judgments of officers and directors even if those judgments turn out to be wrong or costly to the organization, as long as they were made in good faith, with the intent of benefiting the organization, and after due consideration.

The business judgment rule is an important protection for officers and directors and allows them to, in essence, make mistakes; so long as those mistakes are, nevertheless, based on best efforts.

FIDUCIARY DUTY

Although discussed *infra*, as part of the "Nine Rules", a discussion of Board duties, obligations and best practices would be remiss without special attention being drawn to an individual's "fiduciary duty".

As a result of voluntarily assuming a role on the corporation's Board of Directors, an individual legally has "agreed" to be held to a higher standard of duty and care, the duty of being a fiduciary.

As a fiduciary, without any written or even oral acquiescence, the Board member is obligated to put the interests of the corporation before her own (e.g., her own personal interests, her own business interests), act responsibly and in the best interests of the corporation and, if ever an issue or conflict were to arise, to disclose such and not participate in any Board action regarding such.

NINE RULES

1. **Attendance.** Directors who do not attend meetings are nevertheless bound by actions taken at those meetings and will be held responsible if any such actions are deemed negligent. In addition, the act of failing to attend meetings may itself be deemed to be negligent behavior. That is, a court may find that had a director attended meetings on a regular basis, he or she might have discovered or prevented wrongful conduct. Ignorance will not be acceptable as an

excuse.

2. Delegation-Abdication. Certainly boards of directors have to delegate their authority to others; this is commonplace. Delegation is typically to committees (e.g., finance committee) and of course to the staff of the organization. But while such delegation is a legitimate business practice, abdication of the board's responsibilities is not. Boards must monitor the activities of their committees and of the association employees. Typically, this is completed through regular reporting at board meetings.

3. Participate. The minimum level of participation required of directors is that they read all relevant materials (e.g., committee reports) and ask questions about any matter they do not understand or that troubles them.

4. Fiduciary Duty. Encompasses the duty of good faith and fair dealing. Derived from the Roman law, it means, as a noun, a person holding the character of a trustee requiring trust and confidence. A person assumes this duty, created by their own undertaking, and is required to act primarily for the benefit of the organization in matters connected with it.

5. Conflict of Interest. Conflicts of interest should be easy to avoid, but for some reason they continue to arise. While each state law is different, the general rule is that any director with a potential conflict of interest should disclose that interest to the board and recuse himself or herself from consideration of, and voting on, the conflict-affected matter in the non-profit area, this arises most often when directors or officers also serve as consultants to the organization. This is not wrongful necessarily, but there should be a written conflict of interest policy regarding such arrangements, as well as generally.

6. Finances. Mismanagement of finances is the most common source of lawsuits. As a corollary to number 3, therefore, it is vitally important that directors review all financial statements and ask questions with respect thereto. If financial information is presented in a manner that cannot be understood, the directors should educate themselves on how to read financial statements or require a different format. Presently, one of the most important questions is how finances are being invested and how diverse and safe are those investments. Periodic consultations with a professional investment advisor may be prudent. Independent auditors are a necessity.

7. Professional Review. Protecting the association by ensuring proper investments has already been discussed. This element requires the use of financial professionals (i.e., auditors). Another area in which directors must be diligent is possible exposure to lawsuits. Adequate insurance is a must, of course, but the board should also have an attorney review the association activities to ensure that the association is not exposed to undue risks of liability. This will assist in protecting the directors by helping to prevent them from being named in lawsuits and also will help avoid allegations of negligence or mismanagement in protecting the assets of the organization.

8. Paper Trail. Documentation is essential for aboard to have a historical path to chart future decisions as well as to provide it with the "ammunition" necessary to defend itself if challenged. This includes, but is not limited to: board meeting minutes, committee meeting minutes, contracts, and financial information. In addition the board should adopt an appropriate document retention policy.

9. Board and Employee Responsibilities. As implied throughout this document, the Board

is the decision making body for the entity (in fact, it is legally obligated to be so and it carries all the possible legal liability for it). While the discussion regarding exact duties between the Board and staff could take significant time, delineating what is appropriate for a Board and what would otherwise be considered a staff function, suffice it to say that a Board is traditionally strategic and staff is tactical within the parameters of a defined strategy.

Although not specifically one of the “rules”, Board members need to be cognizant of the unique policies of the organization that they now serve. These can include: Board confidentially statements, gift policies, Intellectual Property policy, meeting attendance, etc.

Finally, a word about board action. The foregoing nine rules assume appropriate board action has occurred. By way of example, “appropriate” board action occurs where: there is a meeting duly called in accordance with the bylaws of the organization, with notice and adequate time being provided to all that are entitled to such; there is a meeting that is conducted by unanimous consent (if all parties entitled to vote agree, then adequate time and notice is not necessary); or if entitled parties voluntarily waive their right to notice of a meeting. Generally speaking, board action requires a majority vote of those parties present and entitled to vote. An official board meeting cannot take place unless a quorum, generally defined as a majority, of the members of the board are present.

Although boards can ratify action subsequent to its occurring, unilateral decisions by board members is discouraged except in the most extreme case and upon consultation with others within the leadership and, if necessary, legal counsel.

In summary, the board is truly a representative body and should act as such. A board properly convened, and following the nine rules set forth above, will accomplish the goals of the organization as well as avoid unnecessary risks or legal challenge.

LEGAL AND TAX ISSUES FOR FLEET RESERVE ASSOCIATION BRANCHES

FRA NATIONAL CONVENTION

Branson, Missouri

September 26, 2008

David P. Goch, Esq.

and

Charles M. Watkins, Esq.

I. INTRODUCTION

A. Purpose

The purpose of this document is to provide FRA Branch officers with an overview of the legal and tax rules that govern Branch operations. Each Branch is **affiliated** with, and governed by, the FRA and its Constitution, Bylaws and Policies, each Branch (whether or not incorporated) is also a **separate entity** that is subject to the rules of corporate or association law (governing its internal operations), the Internal Revenue Code, and other laws (governing its external relationships). Understanding these rules and their effect on the Branch, and compliance with the rules, are key ingredients in the smooth operation of each Branch.

B. What it Means to be an FRA Branch

FRA and its Branches have symbiotic relationships. Their goals/purposes are the same, they are dependant upon each other. The only difference is the magnitude: FRA's scope is national, a Branch's is more regional/state/local. However, FRA, by virtue of tax laws, in the case of Branches covered under the FRA group exemption, or an implied license agreement with the Branch (to use the FRA name and trademarks), is the "parent" to the Branch and serves in the dominant role.

C. Getting help

This overview is not intended to answer all your questions and address every issue. Branches are encouraged to seek additional information from the FRA Branch Administrative Manual, the State Resources for Nonprofits and on the FRA website, www.fra.org, under "My FRA".

II. CHAPTER LEGAL STRUCTURE & GOVERNANCE

A. Incorporation

The corporate form of organization gives each Branch the greatest freedom of action with minimum oversight from the state government or court; and, in the absence of fraud, insulates the directors, officers, and members from personal liability for debts or other liabilities of the corporation. However, these individuals may be liable for their personal actions or guarantees, for breaches of their fiduciary duties to the corporation, or for negligence in their management responsibilities which may cause harm to third parties.

Incorporation is a matter of state law. Most incorporated Branches are “nonprofit” or “nonstock” corporations, under the state's nonprofit or nonstock corporation law. (A few states have a “general” corporation law that governs both business (or stock) corporations and nonstock corporations.) The governance (articles of incorporation, bylaws, policies, etc.) and internal operations (elections, meetings, etc.) of each incorporated Branch must comply with the requirements of the governing corporation law.

Incorporation is accomplished by filing “**Articles of Incorporation**” or a “Certificate of Incorporation” (depending upon the terminology used by the state), with the Secretary of State of the jurisdiction, along with a small fee. Articles of incorporation must comply with all the requirements of state law; subject to the state nonprofit corporation law, are the highest authority for corporate governance; and should contain all provisions necessary to qualify the Branch for exemption under §501(c)(19).

Because amendments to the articles of incorporation usually require approval by the membership, and must be filed with the state, the articles should be drafted to include only the minimum information required by state law and the Internal Revenue Code. This minimizes the need for amendments.

Annual corporate report. In order to continue to function and to qualify for tax-exempt status, a corporation must remain in good standing in the state of incorporation. The requirements of the states differ, but in most states, the corporation must file an annual report and pay a small fee in order to remain in good standing. The annual report is normally simple to complete but the Branch should maintain a tickler file reminding it (and the current officers) to prepare and timely file the annual report in order to avoid inadvertent revocation or forfeiture of the corporate charter.

B. Unincorporated Branches

Many FRA Branches are not incorporated; they operate as an unincorporated association under state law. As such, they can establish their governance and internal operating procedures without reference to state laws, and are not required to file any documents with the states, except, in some states, a “fictitious name” registration.

Nevertheless, unincorporated Branches should have a governing document—“**Articles of Association,**” or a “**Constitution**”—that functions, like the Articles of Incorporation, as the organizing document of the Branch. A properly organized Branch will ordinarily be treated as an entity separate from FRA or any other Branch.

One significant disadvantage of remaining unincorporated is that in some states, the elected

leaders and/or the members of the Branch may be personally liable for the Branch's debts. Thus, as noted above, corporate status is preferred and, it being so easily accomplished and maintained, should be sought.

C. Bylaws

Branch bylaws are the next document in the hierarchy of governance. (For unincorporated Branches, this may be the constitution and/or bylaws.) The bylaws are, in essence, an operating agreement among the members, and amendments usually must be approved by the members. While articles of incorporation are drafted in a very general form to provide maximum flexibility, the Bylaws contain more detailed rules for the operation of the Branch, including provisions for amending the bylaws, election of officers and directors, and operation of committees.

The Bylaws should not repeat matters addressed in the Articles of Incorporation, e.g., the Branch's purposes; and should not include policy matters that are best addressed by the Board without member approval, e.g., when to hold Branch meetings or whether to have a trade show.

Finally, as part of the FRA "umbrella" of related organizations, Branch Bylaws should, to the greatest extent possible under the laws of the state governing the Branch, follow the FRA Constitution and Bylaws. There should not be any conflict between FRA's governing documents and those of a Branch unless specifically required under state law.

D. Branch Policies

The final set of documents in the hierarchy of Branch government is the policies of the Branch, as approved by the Board of Directors. These are addressed in the Branch Administrative Manual and may cover a variety of operational issues, which are under the purview of the Board of Directors.

Provided herewith is an additional guidance document providing an overview of the "fiduciary" obligations of the Board of a nonprofit organization, such as a Branch.

Similar to Bylaws, Policies of Branches should conform to those established by the FRA.

E. Board of Directors

The officers and directors of the Branch are fiduciaries, who have a duty of fidelity in their governance and administration of its activities. These duties are commonly discussed in terms of the duty of care, the duty of loyalty, and the duty of obedience.

1. **The duty of care** generally requires the director or officer to--

(a) **Participate in the direction and oversight of the Branch** by attending meetings of the board and committees unless prevented by illness or other pressing business, by reviewing information presented to the board, by requesting and reviewing additional information that the officer or director knows or should know is properly required before a decision can reasonably be made, and by keeping generally informed about the plans and activities of the Branch;

(b) **Exercise the informed judgment, practical wisdom, and common sense** that may reasonably be expected of the average person; and

(c) When acting, consider the size, complexity and other circumstances of the organization, and **use any special knowledge, training, or experience** that he or she may have.

Directors are generally entitled to rely on information prepared or presented to them by officers or outside experts (e.g., a CPA or lawyer), provided the director reasonably believes those persons to be reliable and competent in the matters presented.

2. **The duty of loyalty** requires that an officer or director **act at all times in good faith and in the best interests of the Branch**. The duty of loyalty prohibits the director or officer from acting to advance his own interests; those of his family, close friends, or business associates; or those of another organization with which he is associated, unless the action is preceded by complete disclosure and a decision by the board to approve the transaction. The duty of loyalty also prohibits a director or officer from taking for himself or others an opportunity to engage in an activity or transaction in which that the Branch would otherwise be interested (“a corporate opportunity”).

Conflicts of interest. A **conflict of interest** is a situation in which someone in a position of trust, such as a director of a corporation or Branch volunteer leader with the ability to influence the outcome of a decision, has professional or personal interests that compete with the interests of the Branch. Such competing interests can make it difficult to fulfill his or her duties to the Branch impartially.

A simple example of a conflict is if a Branch has a established a Club and the Club is soliciting bids to provide services to the Club. A member of the Board of the Branch/Club has a business that provides such services and bids on the contract. It would be inappropriate for the Board member to participate in the vote to decide which vendor to select (it is also inappropriate for the Board member to try and influence other Board members to support his bid).

The resolution approving the transaction should expressly authorize or recognize the interest of the related parties, and should be clearly reported in the minutes.

Corporate opportunity. An officer or director improperly takes a “corporate opportunity” when he or she becomes aware of an opportunity for the Branch to engage in an activity that is related to its present or prospective activity, but takes advantage of the opportunity personally or for the benefit of third parties, without obtaining the approval of the board. For example, a Branch director should not personally conduct a business of presenting seminars on procurement management without consent of the Branch board.

Because state corporation laws often contain specific rules governing approval of “conflict of interest” transactions, these should be consulted before considering such a transaction. These rules should also be followed by unincorporated Branches, because they represent the “best practice,” and may protect the officers of an unincorporated Branch from liability for negligence.

3. **The duty of obedience** requires the directors and officers to carry out the purposes of the organization, to act in accordance with its governing documents, and to assure themselves that the organization is conducting its activities in compliance with applicable federal, state, and local laws. Although the directors and officers are not personally responsible for the Branch’s actual compliance with every aspect of the law, they should establish reporting mechanisms to ensure that they are informed about the laws to which the Branch is subject and about proposed or pending changes to those laws that may affect the Branches’ activities, as well as about management’s compliance programs.

When one or more members, directors, or officers violate their duties to the corporation, a lawsuit may be brought on behalf of the Branch by any member.

F. Committees

The last element in the hierarchy of corporate government is committees. Generally, an incorporated Branch may have two types of committees. The first is a committee composed entirely of directors, which may have authority to act on many matters, except as limited by the bylaws and state law. However, most committees will include Branch members who are not members of the board of directors. The authority of these committees is generally limited, and they may act only with respect to matters within their scope of authority. For example, such a committee may not unilaterally act to reverse a decision of the board of directors.

G. Meeting Minutes

1. Complete and accurate minutes should be kept of every Board meeting, and strongly recommended for other meetings such as: the Budget and Finance committee meetings.
2. Minutes should contain a record of what was considered and accomplished (motions made and actions taken), not a word-for-word account.
3. Minutes should indicate the place, date, and time of the meeting and a statement that notice was given to those entitled to receive notice, or that notice was waived by those entitled to it. There should be a statement that the required quorum was present.
4. There should be a statement that the minutes of the previous meeting were distributed and were approved either as written or as changed.
5. If a question regarding an action is raised at a meeting, the minutes should reflect the question, and state that the matter was submitted for review to the regional president, parliamentarian by counsel. Minutes should then indicate whether the opinion was followed.
6. Tape recordings of meetings should be avoided.

III. TAX-EXEMPT STATUS

FRA and its Branches are exempt from Federal income tax under §501(c)(19). The following pages discuss the characteristics and limitations of a §501(c)(19). Branches should review these with their current classification in mind.

Some branches may also have affiliates that are classified as exempt as “social clubs” described in §501(c)(7).

A. Section 501(c)(19)

Section 501(c)(19) provides an exemption from federal income tax for—

(19) A post or organization of past or present members of the Armed Forces of the United States, or an auxiliary unit of society of, or trust or foundation for, any such post or organization—

- (A) Organized in the United States or any of its possessions,
- (B) At least 75% of the members of which are past or present members of the Armed Forces of the United States and substantially all of the other members of which are individuals who are cadets, or who are spouses, widows, widowers, ancestors, or lineal descendants of past or present members of the Armed Forces of the United States, or of cadets, and
- (C) No part of the net earnings of which inures to the benefit of any private shareholder or individual.

B. Section 501(c)(7)

Section 501(c)(7) exempts—

- (7) Clubs organized for pleasure, recreation, and other nonprofitable purposes, substantially all of the activities of which are for such purposes, and not part of the net earnings of which inures to the benefit of any private shareholder or individual.

C. Private Benefit. Both §501(c)(19) and §501(c)(7) prohibit the net earnings (or assets) of a Branch from inuring to the benefit of any private shareholder or individual. This simply means that the Branch's assets and earnings may not be paid to any "insider," other than in exchange for fair value in goods or services, unless the "insider" is itself entitled to tax-exempt status. Thus, a Branch may not pay a dividend to a member, but may pay any employee a reasonable salary and benefits, and may reimburse the expenses incurred by its employees and volunteer leaders in serving the Branch. A Branch may also contract with other individuals and with exempt and non-exempt entities, to obtain goods or services.

D. Recognition of Exemption

Whether exempt under §501(c)(19) or §501(c)(7), each Branch or club should be certain of the basis for its exempt status. The rules set forth below can be used for this purpose.

1. Determination letter. If the Branch has applied for (by filing IRS Form 1024) and received a determination letter from the IRS that it is exempt under §501(c)(19) or §501(c)(7), that letter establishes the Branch's status.

2. Group exemption. An alternative available to a Branch is to apply for coverage under the FRA "group exemption".

There is no group ruling application per se, but the IRS requires a letter from the FRA which

includes certain representations, made under penalties of perjury, as well as certain documentation. Specifically, the following are basic requirements for a group exemption:

- Branches must have or apply for an employer identification number.
- Branches must be seeking in exemption under the same section of the Internal Revenue Code (though the parent could be exempt under a different section).
- Branches must consent to be included in the group exemption.
- Branches must be under the “general supervision and control” of the parent association.

The last item typically is demonstrated through bylaws provisions, Branch policies, and/or an affiliation agreement. Hands on, day-to-day control is not necessary.

Generally speaking, if the parent organization is willing to assume the responsibility of filing the group application, such a procedure is financially beneficial, as well as a time savings, to the Branch.

FRA is in the process of applying for a group exemption under §501(c)(19), under which its Branches may be recognized as exempt under §501(c)(19). This would not cover any affiliates that are exempt social clubs described in §501(c)(7).

Before a Branch can be added to the group exemption, FRA is required to review the Branch’s governing documents to ensure that they satisfy the requirements of §501(c)(19). Because of the technical nature of the rules, many Branches may require amendments.

E. Employer Identification Number

Each Branch must have its own Employer Identification Number (“EIN”). The Employer Identification Number is simply a unique identifier in the IRS files, and is not a “tax-exempt number” for Federal income tax purposes. Some states do issue tax-exemption registration numbers for sales tax purposes, but these have nothing to do with Federal income tax exemption. A Branch that does not have its own EIN must obtain one by filing IRS Form SS-4. This can be done on paper, or online at <http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>. A paper copy of Form SS-4 can be downloaded at <http://www.irs.gov/pub/irs-pdf/fss4.pdf>.

Because each Branch is considered to be a separate legal entity, Branches should *never* use FRA’s Employer Identification Number.

F. IRS Filings

This topic is covered extensively in the 7 March 2008 memo from the National Finance Officer's to Branch Secretaries.

As a brief summary each Form 990, 990-EZ, or 990-N filed by a Branch must be available for public inspection at its principal office (this could be the President's office), and at any other office having at least three employees, for three years after the date it is required to be filed. Any list of donors that may be part of the return need not be disclosed.

Each Form 990, 990-EZ, or 990-N filed by a Branch must be provided to anyone who requests a copy in person or by mail, for three years after the date it is filed. If the request is made in person, the copy must be provided immediately. If the request is made by mail, the copy must be provided within 30 days. The Branch may make a reasonable charge for copying and postage.

Each Branch must also disclose or provide a copy of its application for exemption (form 1023 or Form 1024), all correspondence with the IRS regarding the application, and the IRS determination letter recognizing its exemption.

IV. ISSUES RELATED TO BRANCHES WITH CLUBS and/or EMPLOYEES

A. Unrelated Business Income Tax

Although FRA and its Branches are generally exempt from federal and state income taxes, this exemption does not extend to income from regularly conducted business activities that are not related to their exempt purposes. Income from these "non-exempt" activities is subject to tax as if FRA or the Branch itself were not exempt. **The unrelated business income tax ("UBIT") is imposed on the net income received by an otherwise exempt organization from (1) any trade or business (2) that is not related to its exempt purposes and (3) that is regularly carried on.** The purpose of the UBIT is to prevent exempt organizations ("EOs") from using their tax-exemption to compete unfairly with taxable businesses through activities that do not advance the exempt purposes (other than through the production of income) for which the charity exists. For example, a Branch that sells advertising in a newsletter must pay tax on the net profits unless one of the "Exceptions" discussed below applies, *e.g.*, substantially all of the work in conducting the business is performed by volunteers.

Trade or business. Nearly any activity involving the provision of goods and services that an EO carries on for profit will be treated as a separate trade or business, even if it is only part of a larger, exempt activity. Thus, for example, the sale of commercial advertising in a newsletter is treated as an

unrelated trade or business, even though the editorial content is related to the EO's exempt purposes.

A trade or business is "related" to FRA's or a Branch's exempt purposes, only if the activity contributes importantly to the accomplishment of its exempt purposes (aside from the need for the income produced). In the case of FRA and its Branches, the conduct of educational seminars and the sale of educational books and manuals contribute importantly to the accomplishment of exempt purposes, and the income from these activities is not subject to UBIT.

Income from Branch meetings is generally treated as income from a "related" trade or business. On the other hand, income from advertising and gambling activities, *e.g.*, raffles, will generally be taxable, unless one of the exceptions set forth below applies.

Exceptions. The unrelated business income tax does not apply to income from (1) the sale of donated goods or services, (2) activities substantially conducted by volunteers, (3) annual fundraising or other events, or (4) investments. For this purpose, investment income includes dividends, interest, rent, and royalties.

Form 990-T is used to report and pay unrelated business income tax. It must be filed if the annual gross revenue from unrelated trade or business is at least \$1,000, and is due 4½ months after the end of the Branch's fiscal year. An automatic 90-day extension of time to file Form 990-T may be obtained by filing IRS Form 8868 not later than the due date for the Form 990-T. One additional extension of up to 90 days may be obtained (for good cause) by filing IRS Form 8868 before the initial extension expires.

Estimated income taxes. A Branch that expects to owe at least \$500 in UBIT must report and pay quarterly estimated income taxes. Branches determine their estimated tax by using IRS Form 990-W. Estimated taxes for each taxable year must be deposited quarterly, using IRS Form 8109, not later than the 15th day of the 4th, 6th, 9th, and 12th months of the Branch's fiscal year.

State income taxes. In most states, Branches that are subject to UBIT must also pay state corporate income tax on the same revenue.

B. Employment Taxes

Branches with employees (or Branches with Clubs with employees), although exempt from Federal income tax, remain subject to Federal, state, and local employment taxes--income tax withholding, Social Security withholding and taxes, unemployment taxes on "wages" paid to "employees," and in some states, disability insurance.

Definitions

Employees. An employee is anyone whose activities on behalf of the Branch are subject to its right of direction and control as to both the tasks to be accomplished and the details and means of accomplishment. The Branch need not actually exercise control, so long as it has the right to do so. Although whether an individual is an employee is a factual question, a Branch's paid workers should generally be considered its employees, especially if they are officers. However, when a professional association manager manages several associations as an independent businessman, he is probably not an employee of the association. A Branch that has questions about the employment status of a worker should review the factors set forth by the IRS on its website at <http://www.irs.gov/businesses/small/article/0,,id=99921,00.html>.

Wages. For employment tax purposes, the "wages" subject to tax includes all salaries, bonuses, and other cash payments. Most other fringe benefits, such as health and life insurance, are exempt from employment tax, provided that their value is also excluded from the employee's income.

Federal taxes

Income tax withholding. All employers must withhold income tax from the wages paid to their employees. The amount to be withheld is based on the frequency and amount of payment, and on the number of withholding allowances claimed by the employee on IRS Form W-4. Each employee must file Form W-4 upon employment, and should review the number of withholding allowances at least annually thereafter. If an employee claims more than 10 withholding allowances, or claims exemption from withholding, the employer must send the Form W-4 to the IRS with its next quarterly employment tax return (IRS Form 941). The IRS may then notify the employer to use a lower number of allowances (or no allowances) to calculate the income tax to be withheld. Any applicable state income tax must also be withheld.

The Branch ordinarily must use the withholding tables in IRS Publication 15, Employers' Tax Guide, to determine the proper amount to withhold.

Social Security ("FICA") taxes. Branches are also required to withhold Social Security ("FICA") tax from their employees' wages, and to pay the withheld amounts, together with an additional "matching" employer tax to the IRS. The rate of tax is 6.2% for each (employee and employer). Unlike income tax withholding, the "wages" on which FICA taxes are levied are limited to the "annual wage base," \$102,000 in 2008. The annual wage base is indexed to wage inflation, and the new amount is announced each year by the Social Security Administration.

Medicare taxes. Branches with employees are also subject to Medicare taxes, at the rate of

1.45% on both the employer and employee. No wage base limitation applies to Medicare taxes.

Unemployment taxes. FRA Branches are subject to Federal unemployment taxes. Branches must deposit unemployment tax payments quarterly. These are usually limited to \$56 per year per employee.

Depositing employment taxes. Employment taxes must be periodically deposited to the IRS' credit in a bank. The frequency of required deposits of income and FICA/Medicare taxes varies, depending on the amount of taxes deposited by the employer during the preceding calendar year. Details of these rules can be found in IRS Publication 15.

Employment tax returns. Branches having employees must file IRS Form 941, Employer's Quarterly Employment Tax Return, not later than the last day of April, July, October, and January, to report wages paid and taxes withheld and due for the prior calendar quarter. Form 941 may be filed 10 days later if the employer timely made all tax deposits during the quarter.

State employment taxes

Branches located in states and municipalities that levy income taxes are also required to withhold state and local income taxes from their employees' wages. For this purpose, an employer must ordinarily establish an account with the state revenue or taxation department by "registering" with the department. (Most states have one registration form that may also be used to establish an account for paying state unemployment tax, establishing exemption from state sales tax on purchases or sales by the association, and establishing an account to collect and remit state sales tax on taxable sales by the Branch.

Branches are usually subject to state unemployment taxes, and, if they are exempt under §501(c)(3), may elect to pay the statutory rate, or to reimburse the state for chargeable benefits.

State withholding, deposit, and return filing rules (similar to the Federal rules) apply to state income and unemployment taxes. These are usually due monthly or quarterly.

Information returns

Form W-2 must be provided to each employee not later than January 31st, and filed (using Form W-3) with the Social Security Administration not later than the end of February, to report wages and tax withholding for the prior year.

Form 1099-MISC must be provided to all independent contractors and other payees by January

31, and filed (using Form 1096) with the IRS by the end of February, to report payments for goods or services totaling at least \$600 during the preceding year.

Interest and penalties are charged for late deposits or returns, and for incorrect or missing information returns.

C. Other State Taxes

Income taxes. Branches that are exempt from federal income tax will also ordinarily be exempt from any state corporate income, gross receipts, or franchise taxes. In some jurisdictions, such as California or Indiana, a separate application for exemption must be filed. Others, however, will recognize the federal exemption without further application. Each Branch should determine the requirements of its state through its attorney or accountant, or by contacting the state revenue or taxation department. Some states, *e.g.*, California, also require exempt organizations to file Form 990 or a similar state form, *e.g.*, CA Form 199, with the state.

Sales taxes. In most states, Branches will not be exempt from sales tax on their *purchases*. A Branch's eligibility for exemption is determined under state law. Branches that believe they can qualify for sales tax exemption on their purchases *must* apply to the state revenue or taxation department.

In some states, *sales* by a Branch to its members or others may be exempt from sales tax. Again, this must be determined separately for each state. When an exemption is not available for a Branch, the Branch must register with the state to collect and remit sales taxes on its sales of tangible personal property, *e.g.*, food, books, etc.

Property taxes. Branches may also be subject to state or local personal property taxes levied on the value (after depreciation) of property, *e.g.*, real estate, furniture, office equipment, vehicles, etc. The availability of an exemption from these taxes depends entirely on state or local law, and Branches concerned about exemption should contact their accountant or lawyer.

V. GENERAL LEGAL ISSUES

A. Contracts

Branches should have clear policies concerning who is authorized to sign contracts on behalf of the Branch, and the procedures that must be followed before a contract may be signed. Most contracts should be reviewed by counsel before execution to ensure that the terms are clear, and not unduly favorable to the vendor.

B. Insurance

General Liability. Each Branch should have general liability insurance. This coverage provides important protections from potential liability, and also provides for the payment of defense costs, even if the Branch is found not to be liable (as is often the case).

Additional coverage for special events should also be considered if needed. This coverage should be purchased for, *e.g.*, golf and tennis tournaments, and other events involving unusual exposures, *e.g.*, an outing on a member's boat.

In the case of certain events, *e.g.*, a sporting or other event posing some risk of physical injury to participants, Branches should also obtain an "informed consent," or other similar agreement, indicating that participants are aware of the risks of participating, and agree to assume those risks in the absence of negligence or other misconduct by the Branch. This document should be customized for each event.

Directors and Officers. "D&O insurance" is also called "Association Professional Liability" insurance. This policy protects against claims that the directors or officers have been negligent in carrying out their responsibilities, claims for slander and libel (*e.g.*, in publications), and, with an appropriate rider, employment-related claims. It does not cover claims for breach of contract. Some larger Branches may need this coverage; however, for most Branches, the risk of a claim in these areas is small, and purchase of the coverage can be deferred.

C. Americans With Disabilities Act

The Americans With Disabilities Act of 1990 requires that all Branch events be accessible to individuals with disabilities. Thus, Branches should hold their meetings in accessible facilities, and should be prepared to provide an interpreter or other similar type of assistance to individuals with disabilities.

VI. RESOURCES

A. Internal Revenue Service

All IRS forms, instructions, and publications (except Form 990-N) are available on the IRS website at: <http://www.irs.gov/formspubs/index.html>

IRS Publication 557, *Tax-Exempt Status for Your Organization*

IRS Publication 598, *Tax on Unrelated Business Income of Exempt Organizations*

Additional information for tax-exempt organizations is at:
<http://www.irs.gov/charities/index.html>

B. Accountants

Branches would do well to have a relationship with a local accountant who specializes in working with small nonprofit organizations. While few Branches are of a size that justifies an audit, you may wish to have an accountant perform a “review” of your financial statements, or a “compilation.” Ask your state or local “institute [or “society”] of certified public accountants” for a list of the accountants who serve on its committee on nonprofit organizations. Or ask for recommendations from other small nonprofit organizations.

C. Attorneys

Likewise, access to an attorney to review contracts or answer occasional questions is well worth the money spent. (It’s always cheaper to ask in advance than to clean up a mess: “An ounce of prevention . . .”) Your state or local bar association also has a committee on nonprofit or tax-exempt organizations. Again, ask for referrals, too.

VIII. CONCLUSION

Running an FRA Branch is an important undertaking. Add to that the task of understanding the applicable legal and tax rules, and the job may seem monumental. This survey describes the basic legal and tax rules and identifies issues that may confront each Branch's leadership. Although few Branch leaders find it necessary (or desirable!) to know every twist and turn of the Internal Revenue Code, knowing the basic rules helps smooth the way and avoid numerous traps, and enables the Branch to successfully accomplish its purposes.

Most FRA Branches are operationally small and following these guidelines as well as the FRA Administrative Manual should ensure a smooth operation.