

Spring has finally sprung! A long-awaited season this year!

Speaking of Spring...**it is also the time to report to the IRS your nonprofit status.** This is done by simply filing a 990-N report before May 15 (for units that are under the \$50,000 threshold and operating in the calendar year). If you do not operate over the typical calendar year, your 990-N is due 'the 15th day of the 5th month at the end of your tax year."

There are a number of North Dakota units that have had their nonprofit status revoked due to failure to file in the past years. Are you wondering about your unit's status? Is your unit compliant? Recently, a list with the status of every unit was sent to all District Presidents. Information on what units need to do to become compliant was also sent. Please contact your District President to find out where your unit currently stands.

All chartered American Legion Auxiliary entities are permitted by the National organization to use the name and trademarks of the American Legion Auxiliary and must comply with the national legal requirements for use of same. As an independent operated nonprofit organization, ALA entities must duly report to the Federal government via the applicable series of IRS Form 990 as well as their respective state governments.

What are the consequences of having the tax-exempt status revoked? This means your unit is no longer exempt from federal income tax, cannot receive tax-deductible donations, and is subject to corporate income tax on annual revenue. You may be subject to state tax, and you are also unlikely to be considered for grants.

If you have questions, feel free to contact me at treasurer@ndala.org or Kelly Harrier, National Membership Director at kharrier@ALAforVeterans.org for assistance When you are all done, you can sit back and relax!

I hope to see you at the 2023 Department Convention in June. Enjoy your summer!

Sonnie Otto