

Well, 2024 is ending, and we are approaching the season of giving. Our Units are embracing this concept through their yearly contributions. It has been so interesting for me to learn about who our Units are and where they are. I know that our various programs will be so grateful to all of you for your thoughtful donations. Please remember to get your contributions in as soon as possible if you missed the November 1st deadline. This allows us to get those funds out to the programs as soon as possible after the first of the year.

Speaking of thoughtful donations, Units, Districts, and Departments have been collecting funds in response to the American Legion Auxiliary Emergency Fund's (AEF) request for donations. These funds will help with the disasters caused by two back-to-back hurricanes that affected the southeastern United States. So far, \$1,119 in "extra" AEF donations have been made from our North Dakota Auxiliary members and Units!

I know there are many of you who are working diligently on making sure that your Unit is complying with state and federal registration and reporting requirements—thank you! I know that some Units are unsure of whether or not they are going to seek to have their tax-exempt status restored with the IRS as it is a \$600 fee to do so. However, regardless of what your Unit decides to do with the IRS, your Unit is still a non-profit operating in the State of North Dakota and must be registered with the state. I sent out instructions for doing so in the September Unit mailing packet. The instructions are also available at www.ndala.org/unitmailings/ under the heading September 2024. It is a \$40 fee to register with the North Dakota Secretary of State with an annual report due February 1st of every year. The annual fee for that report is \$10. If you have any questions, the staff at the Secretary of State's office are ready to assist you. You can contact them at (701) 328-2900. You will be registering as a new business.

Happy Holidays to you all, and Blessings in the New Year.

Susan Degner - CPA