

As you may already know, Punxsutawney Phil saw his shadow on February 2<sup>nd</sup>, so he is predicting 6 more weeks of winter! For most of us up here on the frozen Tundra, this is not news. I have lived in North Dakota since 1995, and I am sure that I have never experienced an early spring.

While we are hibernating and awaiting spring, it is the perfect time to review your unit's finances. If your unit is no longer tax-exempt under 501(c)(19) for failing to file your annual 990-N with the IRS, you still need to be registered with the North Dakota Secretary of State as you are a non-profit organization operating within the state. I sent out instructions for registering in a unit packet last fall. It is a \$40 fee to register with the North Dakota Secretary of State, and an annual report is due February 1<sup>st</sup> of every year. The annual fee for that report is \$10. If you have any questions, the staff there are ready to assist you. You can contact them at (701) 328-2900. You will be registering as a new business.

If you have any questions, please reach out to me. I have been working in accounting for over 40 years and am ready to assist you in complying with state and federal laws. You can reach me on the Department email [treasurer@ndala.org](mailto:treasurer@ndala.org) or call or text me at (701) 331-9328. I look forward to hearing from you and getting everyone in compliance.

Susan Degner, CPA