



AMERICAN LEGION AUXILIARY DEPARTMENT OF NORTH DAKOTA
Susan Degner, CPA, Department Secretary
1801 23rd Ave N., Room 113, Fargo, ND 58102-1047
Cell Phone: (701) 331-9328, **Email: treasurer@ndala.org**
Website: www.ndala.org

Date: May 15, 2025

To: Unit Officers and Unit Treasurers

From: Susan Degner, Department Treasurer

Our Department is working diligently to help our Units become compliant both with State and Federal reporting requirements. A quick search on the North Dakota Secretary of State **FirstStop** page shows that very few Units have registered with the State of North Dakota as a non-profit.

North Dakota State Reporting Requirements

Here is some information to help you get that done:

- **Go to:** sos.nd.gov
- **Click on:** Start a business
- **Click on:** Nonprofit Services
- **Click on:** North Dakota Nonprofit
- The next page offers you a PDF Resource Guide—follow the steps on this page. Once you get to Step 5, you will head over to **FirstStop**, which is the North Dakota Secretary of State filing portal.
- **Create a Login ID.** Make it business related—don't use anything personal. For example, my Unit's Login ID is aux147. (our Unit number). You will also create a password. Be sure to write down your login and password and keep it in a safe place with your auxiliary documents.

Your first annual report will be due February 1st of the following year after you register. So, if you register this fall, you need to prepare your annual report and pay your \$10 filing fee. I have a debit card as Unit Treasurer, but you can also print off the return & mail it in with a check. If printing is not available, file it on-line & use a personal debit or credit card, then get reimbursed by your Unit.

If you are already registered with the North Dakota Secretary of State (yay!), be sure that you are filing your Annual Report and that the Registered Agent is up-to-date.

If you need to update your Registered Agent, you can do that in your report and pay an additional fee. This Annual Report is due February 1st.

Lastly, if you have any issues at all, please give the Secretary of State's office a call. The staff there are more than willing to help you through this process. Their contact number is: (701) 328-2900.



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Federal Reporting Requirements

For the federal reporting requirement, your Unit must file an annual 990-N postcard with the IRS. This is due on the 15th day of the 5th month after the end of your Unit's fiscal year. My Unit's fiscal year ends on April 30th, so my 990-N is due September 15th.

It is a super simple process to file this & MUST be done on-line. The hardest part of the process is creating an ID.ME account with the IRS. If your unit does not have an IRS account following are instructions to get you started.

Go to <https://www.irs.gov/your-account> to register.

The web address to file is: <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

You will need your Unit's EIN to file.

If your Unit does not file a Form 990-N for three years, you will lose your 501(c)19 tax-exempt status.

You'll then need to fill out Form 1024 @ Pay.gov. to be reinstated.

I've heard that this is an arduous process and is expensive to get reinstated. I have attached a page with results for your unit. Please review those results on Page (3) three of this letter. If you are not sure how to proceed to rectify problems for your units, please contact me @ treasurer@ndala.org and I can look that up for you. I will also be able to see if your EIN has been revoked.

This information is VERY IMPORTANT in order to keep your unit compliant with both the North Dakota Secretary of State and the IRS (Internal Revenue Service)!

Thank you for your attention to this important matter.

Susan Degner, Department Treasurer

Attachments

- May 15, 2025 – Unit Information – Federal Reporting Review
- Important Compliance Information Document from the ALA National Organization



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Unit Information - Federal Reporting Review

The information below is related to your unit's EIN/TIN and Current IRS Status. Please review this information carefully to be sure it is accurate. If the information differs from your records, please make appropriate corrections as soon as possible. If you have questions, please feel free to contact me.

Does this Unit have an Inclusion Letter?

EIN/TIN:

Name of Organization:

Unit #:

Unit Name:

Unit Treasurer:

Unit Treasurer Mailing Address:

Unit Treasurer Location:

Unit Treasurer Location State:

Unit Zip Code:

Notes related to Unit: