NO ONE DOES MORE FOR VETERANS.
California

# General Order No. 2 2020-2021 Series

1. Organizations exempt from income tax under Section 501(c) of the Internal Revenue Code are generally required to file Form 990 by the 15th day of the fifth month following the close of their accounting fiscal year. For the current IRS requirements (beginning on or after January 1), if the organization's annual gross receipts are normally more than $50,000, the organization must file Form 990 or 990-EZ. Small tax-exempt organizations whose annual gross receipts are normally $50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard. There is no penalty assessment for late filling the e-Postcard, but an organization that fails to file required information returns 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.

Gross receipts are considered to be normally less than $50,000 if the organization:

1. Has been in existence for 1 year or less and received, or donors have pledged to give, $75,000 or less during its first taxable year;
2. Has been in existence between 1 and 3 years and averaged $60,000 or less in gross receipts during each of its first two tax years; and
3. Is at least 3 years old and averaged $50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which the calculations are being made).

If annual gross receipts are normally more than $50,000, the organization must file Form 990 or 990-EZ. For the current IRS requirements, if an organization has gross receipts less than $200,000 and total assets less than $500,000, it may file form 990-EZ. However, if either gross receipts or total assets are above those limits, Form 990 must be filed.

For purposes of filing requirements, gross receipts include: total contributions; gifts and grants; program service revenue; membership dues and assessments; gross investment income (including interest, dividends, gross rents, and other investment income); gross income from the sale of assets other than inventory; gross income from special fundraising events; gross sales net of return allowances; and any other revenue.

IRS regulations require that all tax-exempt organizations make both their Application for Exemption and 990's for the last three years available for public inspection at their principal office and provide copies in response to written requests, subject to the payment of reasonable fees. There are substantial penalties for violation of these regulations.

2. The attention of Post Commanders, County Council and District Commanders and inspecting officers is directed to Section 703 of the National Bylaws - Bonds. Each accountable officer of this organization shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which they may be accountable. Liquid assets are defined as cash on hand or in the bank and other negotiable instruments readily convertible into cash.

3. The purpose of the Annual Registration Renewal Fee Report (Form RRF-1) is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. Who must file a Form RRF-1? Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1, even if the corporation does not file Form 990s annually or is on extended reporting with the Internal Revenue Service. Only those charitable entities and trustees required by law to register with the Attorney General are required to file Form RRF-1.

All registrants, regardless of the amount of total revenue, must file Form RRF-1 with the Attorney General's Registry of Charitable Trusts no later than four months and fifteen days after the organization's accounting period ends.

4. Every California nonprofit, credit union and general cooperative corporation must file a Statement of Information with the California Secretary of State, within 90 days of registering with the California Secretary of State, and every two years thereafter during a specific 6-month filing period based on the original registration date, as described in the chart below. Changes to information contained in a previously filed Statement of Information can be made by filing a new Form SI-100, completed in its entirety.

5. Post Commanders and District Commanders are directed to forward all resolutions or communications relative to federal legislation or to the policy or procedure of the Department of Veterans Affairs, or any other governmental agency, to their respective Depa1tment Headquarters for consideration and referral to the Adjutant General. Department Commanders will not take direct action on any such resolutions or communications without first obtaining full knowledge of existing National Headquarters policies governing such legislation or agencies. Posts, County Councils, Districts and officers and members thereof shall not publicly communicate or promulgate any such resolutions until reviewed by the Commander-in-Chief.

6. Attention of Post Commanders is directed to Section 2 l 8(a)(11 )(b), Manual of Procedure, Trustees, which states that Post Trustees shall prepare and submit quarterly, through their Post Commander, a Post Trustees' Report of Audit (VFW Store product #4214) to the Department Quartermaster for referral to the Department Inspector. **Do not mail these reports to National Headquarters**.

7. The following appointments for 2020-2021 are hereby announced:

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| Sergeant at Arms | Steve Regalado | 1508 |
| VAVS Deputy Representative – SF VA | Michael O’Keefe | 4618 |
| Veterans Hospital Programs – South | James Kokas | 888 |