



Post Adjutant Training

BALC 2022

Suzette Heller, Department Adjutant

National American Legion College (NALC) Graduate – 2019

Buckeye American Legion College (BALC) Graduate - 2020

Overview of Course Objectives for Post Adjutant

- Purpose & Role
 - Tools
 - Responsibilities & Compliancy
 - Record Keeping
 - Building a POST TEAM!
 - Developing Leaders
-

Purpose & Role of Post Adjutant

- What is my why?
- First Sergeant or CSM
- How Long?
- Administrative
- *“The Commander navigates the ship, but the Adjutant is the engineer who runs the ship’s machinery and keeps the vessel on an even keel. He or she is the personnel officer and personal point of contact for individual members of the Post. The Adjutant keeps records and minutes of meetings, assists the work of other officers and committees, and publishes official orders, announcements, and instructions.”*



Purpose & Role of Post Adjutant – Cont’d

- **“My comrade, you have chosen to assist your Commander in the wise and effective administration of that office and to serve not only your fellow Legionnaires, but also those whose relationship to the organization has led them to look for us for guidance and relief. You will find the duties many, varied, and at times taxing of your crowded hours and resources. The successful accomplishment of our programs depends, to a great extent, upon you and your performance of the duties of your office.”**
 - --Charge from the installation ceremony
-

Purpose & Role of Post Adjutant – Cont'd

**What necessary traits, attributes, or skills do you believe the ideal
Adjutant should possess?**

?

The only indispensable qualifications are **honesty and **willingness!****

Tools for a Post Adjutant

NATIONAL/DEPARTMENT PUBLICATIONS

- Post Adjutant Manual
- Department Adjutant Administrative Manual
- Officers Guide and Manual of Ceremonies
- Public Relations Toolkit
- District and County Commanders Guide
- Four Pillars Booklet
- MyLegion.org
- Membership Manual
- Department Service Officer Locations

FEDERAL/STATE & REGULATORY OFFICES/LOCATIONS

- Secretary of State Website
- State Attorney General Website
- Ohio Department of Veteran Services
- County Veteran Service Office
- County Tax Assessor
- Ohio Liquor Control
- Local Member of Congress
- Ohio Legislator
- IRS/990 Filing



Responsibilities & Compliancy of a Post Adjutant

National/Department Reports

- Consolidated Post Report
 - Consolidates activities of every Post
 - Filed electronically each year!
- Annual Post Data Report
 - Ensures that Post Data is correct in MyLegion.org
- Post Officer Certification
 - Department & National MUST know who the officers are for vital information and administration of MyLegion.org!
- Post Charter and Post/Department Constitution & By-Laws
 - Know where they are and when they were last updated!

Local/State/Federal Reporting

- Secretary of State Business Filing
- Ohio Attorney General
 - Bingo/Charitable Gaming
 - Charities, Inc., Department of Ohio
- IRS/990 Requirements
 - 501(c)-19 Status
 - 501(c)-3 Status

DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	CERT	COPY
12/10/2018	201834102874	SUBSEQUENT AGENT APPOINTMENT (AGS)	25.00	0.00	0.00	0.00

Receipt

This is not a bill. Please do not remit payment.

AMERICAN LEGION DEPARTMENT OF OHIO
SUZETTE M. HELLER, DEPARTMENT ADJUTANT
60 BIG RUN ROAD
DELAWARE, OH 43015

**STATE OF OHIO
CERTIFICATE**

Ohio Secretary of State, Jon Husted
86092

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

THE AMERICAN LEGION, DEPARTMENT OF OHIO, INC.

and, that said business records show the filing and recording of:

Document(s)

SUBSEQUENT AGENT APPOINTMENT

Effective Date: 12/07/2018

Document No(s):

201834102874




United States of America
State of Ohio
Office of the Secretary of State


Witness my hand and the seal of the
Secretary of State at Columbus, Ohio this
10th day of December, A.D. 2018.

Jon Husted
Ohio Secretary of State

**State of Ohio
Secretary of State
Certificate
Example**



DAVE YOST
OHIO ATTORNEY GENERAL



In This Section

- Charitable Advisory Council
- Charitable Registration
- Charitable Transactions, Probate, and Court Proceedings
- Charitable Webinars
- File a Nonprofit Complaint
- Good Giving
- Research Charities
- Resources for Nonprofit Board Members

[Business](#) > Services for Charities

Services for Charities

Charitable organizations fulfill a vital role in Ohioans' quality of life. The Attorney General provides a variety of resources to help charitable leaders serve their communities and make donors comfortable that their contributions are being used as they intend.

- [Charitable Bingo](#)
- [Charitable Registration](#)
- [Charitable Transactions, Probate and Court Proceedings](#)
- [File a Complaint Against a Charitable Organization](#)
- [Guidance on Good Giving](#)
- [Research Charities](#)
- [Resources for Nonprofit Board Members](#)
- [Sign up for Nonprofit News](#)

Nonprofit News

OHIO ATTORNEY GENERAL - Charities

<https://www.ohioattorneygeneral.gov/Business/Services-for-Charities>

- OAG charitable registration requests the information that is from the Post 990 that was filed with the IRS
- There is a fee for filing which is dependent upon the amount of fundraised monies taken in through the Post charitable gaming
- Usually the Post Finance Officer and/or the Post Adjutant fulfill this requirement

Veterans' Organizations

Individuals

Businesses and Self-Employed

Charities and Nonprofits

Exempt Organization Types

Charitable Organizations

Churches and Religious Organizations

Private Foundations

Political Organizations

Other Nonprofits

Lifecycle of an Exempt Organization

Requirements for Exemption

Application for recognition of exemption

Electronically Submit Your

The Internal Revenue Code section 501(c) includes two subsections [501(c)(19) and 501(c)(23)] which provide for tax-exemption under section 501(a) for organizations that benefit veterans of the United States Armed Forces. Internal Revenue Code section 7701(a)(15) defines "Armed Forces of the United States" to include all regular and reserve components of the uniformed services which are subject to the jurisdiction of the Secretary of Defense, the Secretary of the Army, the Secretary of the Navy, or the Secretary of the Air Force, and each term also includes the Coast Guard.

To be exempt under Internal Revenue Code section 501(c)(19), an organization must be either:

- a post or organization of past or present members of the United States Armed Forces
- an auxiliary unit or society of such post or organization
- or a trust or foundation for such post or organization

A veterans' post or organization must meet the following requirements to be exempt under section 501(c)(19):

1. It must be organized in the United States or any of its possessions
2. At least 75 percent of its members must be past or present members of the United States Armed Forces
3. At least 97.5 percent of its members must be:
 - present or former members of the United States Armed Forces,
 - cadets (including only students in college or university ROTC programs or at Armed Services academies) or
 - spouses, widows, widowers, ancestors, or lineal descendants of individuals referred to in the first or second bullet
4. It must be operated exclusively for one or more of the following purposes:
 - to promote the social welfare of the community (e.g., to promote the common good and general welfare of the people of the community)
 - to assist disabled and needy war veterans and members of the United States Armed Forces and their dependents - and the widows and orphans of deceased veterans
 - to provide entertainment, care, and assistance to hospitalized veterans or members of the United States Armed Forces
 - to carry on programs to perpetuate the memory of deceased veterans and members of the United States Armed Forces

IRS

<https://www.irs.gov/charities-non-profits/other-non-profits/veterans-organizations>

- Understand the difference between a 501c-19 and a 501c-3
- Understand what the IRS says about our membership
- Know your EIN Number
- Know whether or not your post is Sales Tax Exempt

Charities and Nonprofits

Individuals

Businesses and Self-Employed

Charities and Nonprofits

Exempt Organization Types

Lifecycle of an Exempt Organization

Annual Filing and Forms

Charitable Contributions

Search for Charities

Education Sessions

Free e-Newsletter

International Taxpayers

Government Entities

Tax Exemption

[Apply for Tax-Exempt Status](#)

How to apply for IRS recognition of tax-exempt status

[Reinstate Tax-Exempt Status](#)

What to do if your tax-exempt status is revoked

Annual Filing and Forms

990-series forms, requirements and tips to help you complete your [annual reporting and filing](#).

Tax-Exempt Organization Search

Use the [Tax Exempt Organization Search](#) tool to find information on an organization's status.

CHARITIES AND NONPROFITS

<https://www.irs.gov/charities-and-nonprofits>

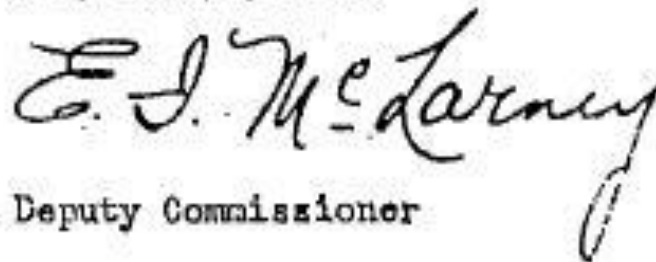
- If the federal Government is allowing you not to pay tax, they want to know what you are doing with the business monies and because of, have every right to see where all expenditures are going.
- TAX EXEMPT: EXCLUSION FROM ALL OR SOME INCOME FROM TAXATION BY FEDERAL AND STATE GOVERNMENTS.

However, under section 54(f), as added to the Internal Revenue Code by section 117 of the Revenue Act of 1943, you and your departments and posts are required to file annually information returns on Form 990 (Revised May 1944) with the collector of internal revenue for the respective districts in which located so long as the exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of the respective annual accounting periods. Your departments may file annually in addition to a separate annual return, a group return on Form 990 for two or more of the local posts which are affiliated with such department. Group returns on Form 990 shall be filed in accordance with the regulations promulgated under the income tax chapter of the Internal Revenue Code and the instructions on Form 990 and shall be considered the return of each of the local posts included therein.

The collectors of internal revenue for the districts in which you and your departments and posts are located are being advised of this action.

By direction of the Commissioner.

Very truly yours,

A handwritten signature in cursive script, reading "E. J. McLarny". The signature is written in dark ink and is positioned above the typed name of the Deputy Commissioner.

Ed. J. McLarny
Deputy Commissioner

The American Legion IRS Determination Letter of 1946

- We must be on National Post Roster for Department, District, and County Councils
- Must still file annual information on IRS FORM 990
- Must still obtain an Individual EIN

Important

We cannot process your application online if the responsible party is an entity with an EIN previously obtained through the Internet. Please use one of our other methods to apply. See [How to Apply for an EIN](#). We apologize for any inconvenience this may cause you.

Purpose of an Employer Identification Number

Employer Identification Numbers are issued for the purpose of tax administration and are not intended for participation in any other activities (e.g., tax lien auction or sales, lotteries, etc.)

Exempt Organization Information

If you believe your organization qualifies for tax exempt status (whether or not you have a requirement to apply for a formal ruling), be sure your organization is formed legally before you apply for an EIN. Nearly all organizations exempt under IRC 501(a) are subject to automatic revocation of their tax-exempt status if they fail to file a required annual information return or notice for three consecutive years. When you apply for an EIN, we presume you're legally formed and the clock starts running on this three-year period.

Example: Your organization applies for an EIN in November 2014 and chooses a December accounting period. Your first tax period would end on December 31, 2014, and your first return or notice (if your organization does not meet one of the few exceptions to the annual reporting requirement) would be due May 15, 2015. You would be subject to automatic revocation of your exemption if you fail to file for the three periods that end December 31, 2016 (return/notice due May 15, 2017) or for any consecutive three-year period thereafter.

IRS/EIN Application

- Must be legally formed before filing for an EIN

2019



Department of the Treasury
Internal Revenue Service

Instructions for Form 990 Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)
(For use with 2019 Form 990 (Rev. January 2020))**

Section references are to the Internal Revenue Code unless otherwise noted.

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Future Developments

For the latest information about developments related to Form 990 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form990](https://www.irs.gov/Form990).

What's New

Required electronic filing by exempt organizations. For tax years beginning on or after July 2, 2019, section 3101 of P.L. 116-25 requires that returns by exempt organizations be filed electronically. If you are filing Form 990 for a tax year beginning on or after July 2, 2019, you must file the return electronically.

**IRS/990
IRS/990-N
IRS/990-EZ**

<https://www.irs.gov/pub/irs-pdf/i990.pdf>

- Because Post is Federal Tax-Exempt, Federal Government requires this filing
- Dependent on Gross Receipts determines which form
- 990: Assets > \$200K
- 990-N: Assets < \$50K
- 990-EZ: Assets < \$200K and > \$50K
- When do forms need to be filed?
- What happens if the 990 isn't filed?

Record Keeping for a Post Adjutant

- Post Charter
 - Post Constitution & By-Laws/Articles of Incorporation
 - Meeting Minutes
 - Secretary of State Business Filing
 - Ohio Attorney General
 - Department/National Forms
 - CPR/CPO/Member Data
 - IRS/990's History
 - Bulletins & Periodicals
 - Membership Records
 - Member Data Forms
 - Membership Cards
 - PUFL/OLM
 - Post Rifles & Ammo
 - Post Insurance
 - MyLegion.org User/Password
 - ANYTHING WE MISSED?
-

Building a Post Team & Developing Leaders

- **Get to know the other Officers and learn their strengths to know how to work together!**
 - **Mentor other members of the Post!**
 - **TRUST** those serving in office to do the job they said they are going to do - Every person is unique with unique skills.
 - **BE ACCOUNTABLE!**
 - **A Post Adjutant does not know how to do it all but must be able to know who to turn to, to get the job done!**
 - **Successful Post Adjutants become successful/knowledgeable County Adjutants**
 - **Successful County Adjutants become successful/enthusiastic District Adjutants**
 - **Successful District Adjutants become key leaders at Department level or beyond**
 - **We need great leaders at all levels of our organization and it all starts at the Post level!**
-

Take Away about Post Adjutants

In many ways, the Post Adjutant is often the most important position to ensure the success of a Post in implementing Legion programs.

Be the leader that every Post needs – You CAN make a difference!



Stay Connected

- **Facebook:** <https://www.facebook.com/buckeyealc>
- **E-Mail:** BuckeyeALC@ohiolegion.com
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KNOWLEDGE
SERVICE
LEADERSHIP

