



Post Compliance

BALC 2022

Suzette Heller, US Army, *Past Department Adjutant 2018-2021, Past Department VA&R/Legislative Director 2013-2018, Past Department Service Officer, 2011-13 (MI), 2013-1018 (OH), District 12 – 2nd Vice Commander*

University of Michigan – 2011

Bachelor of Science, Psychology, Women & Gender Studies, Political Science

Trinity Law School – 2018

Masters of Legal Studies in Nonprofit Law

National American Legion College (NALC) Graduate – 2019

Buckeye American Legion College (BALC) Graduate – 2020

National American Legion College (NALC) Facilitator – 2022

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OVERVIEW

- Federal Compliance
 - State Compliance
 - City Compliance
 - Organizational Compliance
 - Board Member Compliance
 - Duty of Care
 - Duty of Loyalty
 - Duty of Compliance
 - Duty to Manage Accounts
 - Consequences
-

PURPOSE

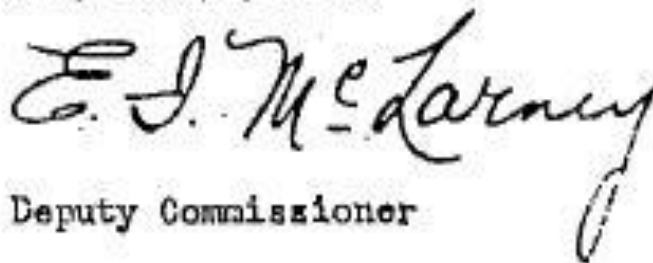
- To educate post members on what it means for a post to be “in good standing” within many levels of accountability; to inform those who are members of a post and may be seeking a leadership role at the Post or District level, the minimal requirements of compliance within the operations of an Ohio nonprofit small business model.
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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 dark ink, reading "E. J. McLarny". The signature is written in a cursive style with a long, sweeping tail on the "y".

Ed. J. McLarny
Deputy Commissioner

The American Legion IRS Determination Letter of 1946

FEDERAL COMPLIANCE



- **Veterans' Organization 501(c)(19)**
- **FEIN (Tax ID) - Corporation**
- **IRS Publication 3386**
- **Reporting**
 - **990 – 990EZ – 990N**
- **Penalties**
 - **Automatic Revocation**
- **Reinstatement**

A photograph of an IRS Form 990, "Return of Organization Exempt From Income Tax", for the year 2009. The form is white with black text and red lines. It is titled "Form 990" and "Return of Organization Exempt From Income Tax". The year "2009" is prominently displayed in a large, bold font. The form includes various sections for reporting financial information, including "Part I Summary" and "Part II Information". The form is partially filled out, showing fields for "Name of organization", "Address", "City or town, state or country, and ZIP + 4", "Employer identification number", "Gross receipts", and "Number of independent voting members of the governing body". The form is placed on a green surface.

STATE COMPLIANCE



- Ohio Secretary of State
 - www.ohiosos.gov
- Ohio Attorney General
 - <https://charitable.ohioago.gov/Charity-Registration>
 - Charitable Gaming
- Liquor Control (DOLC)
 - Canteen Operations
- County Tax Assessor
 - ORC Section 5709.17(B)(1)(2)

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

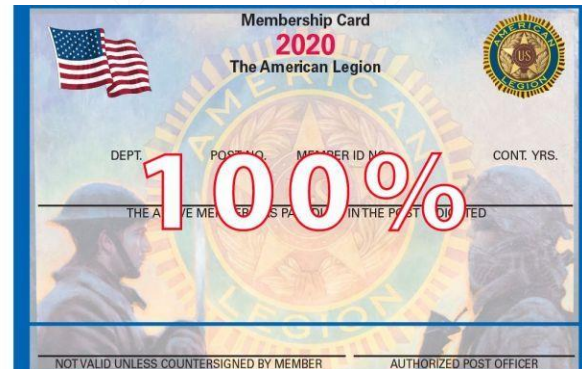
ORGANIZATIONAL COMPLIANCE

National Headquarters

- Annual Post Data Report
 - Ensures that Post Data is correct in MyLegion.org
- Consolidated Post Report
 - Post Impact Report!
- Certificate of Post Officers
- Membership

Department Headquarters

- **All of the things required by National!**




BOARD MEMBER COMPLAINTS

Duty of Care

- Attending and Participating
- Organizational Policies
- Conduct with care, skill, and diligence
- Ask QUESTIONS!
- Exercise independent judgement
- Oversee ED performance and charity's purpose

Duty of Loyalty

- Act Fairly
 - Conflict of Interest – Written Policy
 - Don't engage in activity that hurts the charity
 - Use caution when entering business relationships between organization and board member
 - Disclosure!
 - Avoid Personal Gain
-

BOARD MEMBER COMPLAINTS

Duty of Compliance

- Understand Documents
- Understand the laws
- Comply with registration and reporting requirements

Duty to Manage Accounts

- Develop Policies and Procedures
 - Develop Annual Budgets
 - Maintenance of Accurate Records
 - Prudently Invest and Reinvest Assets
 - Develop Fundraising Goals
 - Best value of goods and services
-

CONSEQUENCES

- Legal Action taken against an Officer for theft
 - Revocation of Tax-Exempt Status
 - Inability to obtain a Liquor License
 - Inability to obtain a License to conduct Bingo
 - Tax Burden due for not updating records
 - Closure of Post
 - Bad Publicity or Press in the Community
 - Any Others?
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Tools to assist Post Compliance



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
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Record Keeping Post Compliance

- 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 Officer 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 Officers become successful/knowledgeable County Officers**
 - **Successful County Officers become successful/enthusiastic District Officers**
 - **Successful District Officers 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!**
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Stay Connected

- **Facebook:** <https://www.facebook.com/buckeyealc>
- **E-Mail:** BuckeyeALC@ohiolegion.com
- www.OhioLegion.com
- Suzette M. Heller
734-358-4404
Zheller1105@gmail.com

KNOWLEDGE
SERVICE
LEADERSHIP

