

## Vietnam Veterans of America

Attn: Finance Department

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Silver Spring, MD 20910

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### ANNUAL FINANCIAL REPORT INSTRUCTIONS

In accordance with the VVA Constitution, by July 15<sup>th</sup> of each year all VVA State Councils and Chapters (including Incarcerated Chapters and Chapters which were chartered during the fiscal year) must comply with the financial reporting requirements established by the National Board of Directors.

1. All State Councils and Chapters must file a tax return with the IRS by July 15<sup>th</sup>.
2. All State Councils and Chapters must submit the following to the VVA National Office, Finance Department by July 15<sup>th</sup>:
  - Those filing the electronic 990-N must submit **both** the confirmation from the IRS that the 990-N was submitted **and** the VVA Annual Financial Report form for the submission to be considered complete.
  - Those filing IRS Form 990/990-EZ/990-T may submit only the IRS forms.
3. **Chapters must also file a copy of their submission (either 990-N confirmation and VVA Financial Report form or 990/990-EZ/990-T with their State Council by July 15th.**
4. If a State Council/ Chapter files IRS Form 8868, Application for Extension of Time to File an Exempt Organization Return, requesting additional time to file Form 990/990-EZ/990-T, they must send a copy of the extension request to the VVA National Office and their State Council in order to be in compliance with VVA reporting requirements. If more than one extension is requested, IRS Form 8868, Part II and the IRS letter granting another extension must be filed with the VVA National Office and the State Council. Final returns must be filed with the VVA National Office, Finance Department and the State Council by the end of the extension period(s). 990-N filers do not qualify for an extension.

State Councils and Chapters must also comply with their state reporting requirements; please check on your state requirements.

IRS filing requirements are:

Gross Income/Assets	Form to File
Less than \$50,000 Note: Organizations eligible to file the e-Postcard 990-N may choose to file a full return	990-N, 990-EZ, or 990
Less than \$200,000 and total assets less than \$500,000	990-EZ or 990
More than \$200,000 or total assets more than \$500,000	990
Gross income of \$1,000 or more from a regularly carried on unrelated trade or business	990-T

**FAILURE TO FILE BY JULY 15<sup>th</sup> WILL RESULT IN SUSPENSION OF THE STATE COUNCIL/CHAPTER.**

**VVA ANNUAL FINANCIAL REPORT FORM**

**FY 20 (3/1/\_\_\_\_\_ Thru 2/28/\_\_\_\_\_ )**

Finance Fax: 301-585-5542

Finance e-mail: djohnson@vva.org

**Complete the following:**

STATE COUNCIL: \_\_\_\_\_ / CHAPTER NO: \_\_\_\_\_

Official Street Address: \_\_\_\_\_ PO Box: \_\_\_\_\_

City: State: Zip: \_\_\_\_\_

State Council/Chapter Phone No: \_\_\_\_\_ Fax: \_\_\_\_\_

Please indicate whose phones these are: \_\_\_\_\_

State Council/Chapter e-mail address: \_\_\_\_\_

**\*\* FEDERAL EMPLOYER ID NUMBER (FEIN): \_\_\_\_\_ \*\***

Your State Council/Chapter must have its own FEIN. It must not use the FEIN of another organization (e.g., chapter using the state council's; state council using the national organization's).

1. TOTAL REVENUE \$ \_\_\_\_\_

2. TOTAL EXPENSES \$ \_\_\_\_\_

**ATTACH A COPY OF THE 990-N CONFIRMATION FROM THE IRS ACKNOWLEDGING SUBMISSION OF A 990-N.**

**VERIFICATION and CERTIFICATION**

The undersigned officer of Vietnam Veterans of America State Council \_\_\_\_\_ or Chapter # \_\_\_\_\_ certifies that he/she has read the foregoing State Council / Chapter Annual Financial Report and to the best of his/her knowledge and belief, certifies that the information contained herewith, is true, correct, and complete.

\_\_\_\_\_  
(Signature) Date: \_\_\_\_\_

\_\_\_\_\_  
(PRINT name, title) Phone No: \_\_\_\_\_