

Resolution #2019-02

Subject: 990 Filings

Source: National Executive Board

WHEREAS, Every Squadron, District and/or Department is required to file a tax return of some kind at least once every 3 years with the IRS to maintain their tax-exempt status; and

WHEREAS, This has not been monitored effectively by either the National or State Departments as a group, with a large majority of Squadrons, Districts and Departments are no longer exempt from Federal taxes; and

WHEREAS, The AMVETS have notified us that this needs to be fixed as soon as possible, as this may affect their own tax exempt status ; and

WHEREAS, It is well known that the more often we do something, the more likely it will get done on a regular basis; therefore be it

RESOLVED, That all Squadrons, Districts, Departments and the National Department shall be required to file the appropriate 990 form every year, regardless of how often the IRS requires it; and therefore be it further

RESOLVED, Such tax filing shall be part of the annual revalidation process; and therefore be it further

RESOLVED, That the National Constitution, Article VI, Section 6b shall be amended to read “No Department shall be seated at the National Convention without filing an annual Revalidation/Officers form on or before July 15th. **Every Department shall be required to file annually a Form 990 with the IRS. All Departments must furnish a copy of their most up to date filed 990 along with their Change of Officers form.** After proper notification to the AMVETS or to the Sons of AMVETS, the Department concerned must be paid in full before they may be seated at the National Convention.”; and therefore be it further

RESOLVED, That the National Constitution, Article VI, Section 6e shall be amended to read “No Squadron may be seated at their respective State Department Convention without **submitting their annual revalidation** seven (7) days prior to opening date of said Convention. **Such revalidation shall include their Change of Officers form and their up to date Form 990 filed with the IRS. Every Squadron shall be required to file annually a 990 with the IRS.** Squadrons may be approved by the Executive Board to be seated and vote at said Convention after receipt of said **Revalidation.**”; and therefore be it further

RESOLVED, That the National Constitution, Article VIII, Section 4 shall be amended to read “No Squadron shall be seated at the National Convention without **completing their annual Revalidation/Officers Form on or before July 15th. Every Squadron shall be required to file annually a Form 990 with the IRS. All Squadrons must furnish a copy of their most up to date filed 990 along with their Change of Officers form.** After proper notification, all indebtedness to AMVETS or Sons of AMVETS must be paid in full before the Squadron concerned may be seated at the National Convention.”; and therefore be it further

RESOLVED, that the following verbiage shall be added to the National Constitution as Article VII, Section 2c, with the current 2c being renumbered as 2d: **“Each State District shall revalidate with their State Department by July 15th each year. Such revalidation shall include an updated Change of Officers form and the State District’s most recently filed Form 990. Each State District shall be required to file a Form 990 annually with the IRS. Any State District that has not completely revalidated by July 15th shall be considered in bad standing until they have completed all required documentation.”**;