

Amvets National Ladies Auxiliary

Memorandum

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DATE: 25 March 2016

TO: National Officers, Past National Presidents, Department Presidents/

Secretaries/NEC's

FROM: Carol A. King, Executive Director

PLEASE SHARE THIS INFORMATION WITH YOUR LOCAL AUXILIARIES

Attached please find a memorandum from AMVETS National Commander Jim Pidgeon regarding fundraising.

After consulting with AMVETS Interim Executive Director Jim King and AMVETS National Auxiliary Parliamentarian Heidi Dineen the following is offered for your information:

AMVETS National Ladies Auxiliary and their Local Auxiliaries are granted tax-exempt status under the parent organization AMVETS group exemption number as a 501 (c) (19). Therefore while you are able to solicit donations they are **NOT** tax deductible. Any literature/flyer provided **MUST** state donations are not tax deductible.

As an example – HI #23 is having a vendor fair and Sally Smith, Tupperware Representative, donates \$35.00 of product for a raffle. You cannot issue a receipt for the amount of the donation for tax purposes (business write-off) however you can send a thank you letter for the donation.

If you have any questions, please feel free to contact me.

MEMO

DATE: MARCH 8, 2016

FROM: NATIONAL COMMANDER JIM PIDGEON

TO: DEPARTMENT COMMANDERS

DEPARTMENT EXECUTIVE DIRECTORS

DEPARTMENT NATIONAL EXECUTIVE COMMITTEEMEN

SUBJECT: FUNDRAISING

AMVETS National Headquarters is currently examining and verifying its membership records. This is necessary in order to insure it meets the IRS Section 501 (c) (19) war veteran requirement of 90% which is necessary in order to advise donors that their contribution is tax deductible.

To this end, we are requiring all posts and departments that are recognized as a Section 501 (c) (19) organization either under Headquarters' group exemption number or in some cases independently to immediately cease soliciting donations and delete any reference that a donation is tax deductible. Until further notice, if you continue to raise funds all material you use must state "YOUR DONATION IS NOT TAX DEDUCTIBLE".

If your group is a Section 501 (c) (3) non-profit this will NOT apply to you.

In addition, Headquarters requires that you provide a copy of all solicitation material that you or any fundraiser you are utilizing regardless of your tax status by March 15, 2016. As further information becomes available you will be advised.

Thank you for your cooperation and assistance in this matter.

Yours in the Spirit of AMVETS Family

National Commander AMVETS (American Veterans)