2019-2020 Treasurer's Guide

VFW Auxiliary National Headquarters

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1-800-349-3670

***FOR MALTA ISSUES ONLY**

UNWAVERING SUPPORT

FOR UNCOMMON HEROES®

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SECTION ONE
INTRODUCTION/BASICS

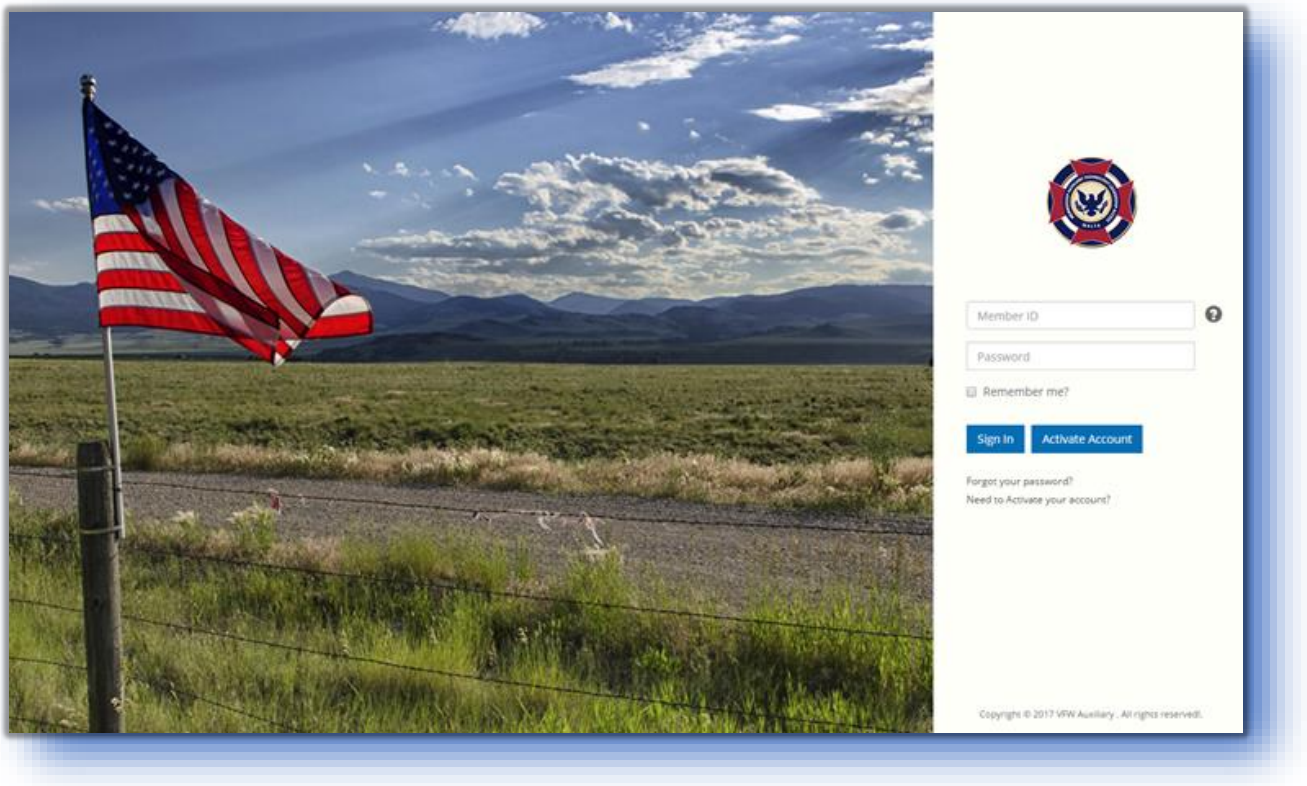
Welcome to MALTA

Here is a sampling of what you can do in MALTA:

- Configure or change the Auxiliary's dues amount
- Update the Auxiliary's banking information
- Pay, view and/or save a copy of the Auxiliary's bond
- Easily print member address labels
- Update member information: name, address, phone, email. Date of birth must be updated by National Headquarters.
- Pay continuous membership dues
- Make a gift to the VFW Auxiliary National Organization, such as Health & Happiness, Cancer Aid & Research and Patriotic Art
- View deposits, withdrawals and electronic transactions to and from National Headquarters
- Register members for national events
- Order replacement cards for members or print a paper version.
- And much more! Activate your account today and begin using MALTA.

Creating a MALTA Login

1) Go to www.vfwauxiliary.org and click on "MALTA Member Login"
2) Click on "Activate Account"
3) Enter required information
    a) Member ID
    b) First and Last Name as shown on Membership Card
    c) Primary Address Zip Code
4) Follow the onscreen instructions to create your password. Make sure your password meets the requirements: 8-15 characters, (1) upper case letter, (1) lower case letter, (1) number, and (1) symbol.

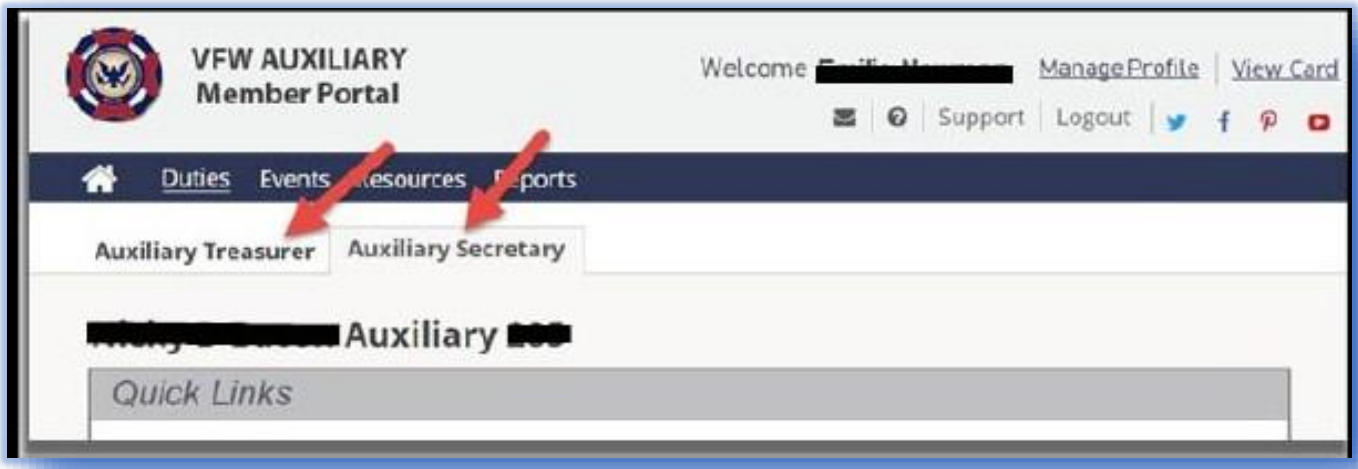


What can I do as a Treasurer in MALTA?

Once you've created your login and have logged in to MALTA, your personal dashboard will appear. This gives you information about your Auxiliary. Individual Members will have the same dashboard. Officers at all levels have an additional "**Duties**" field in the black menu bar at the top. If you hold multiple offices on multiple levels of the organization, you may have multiple tabs.

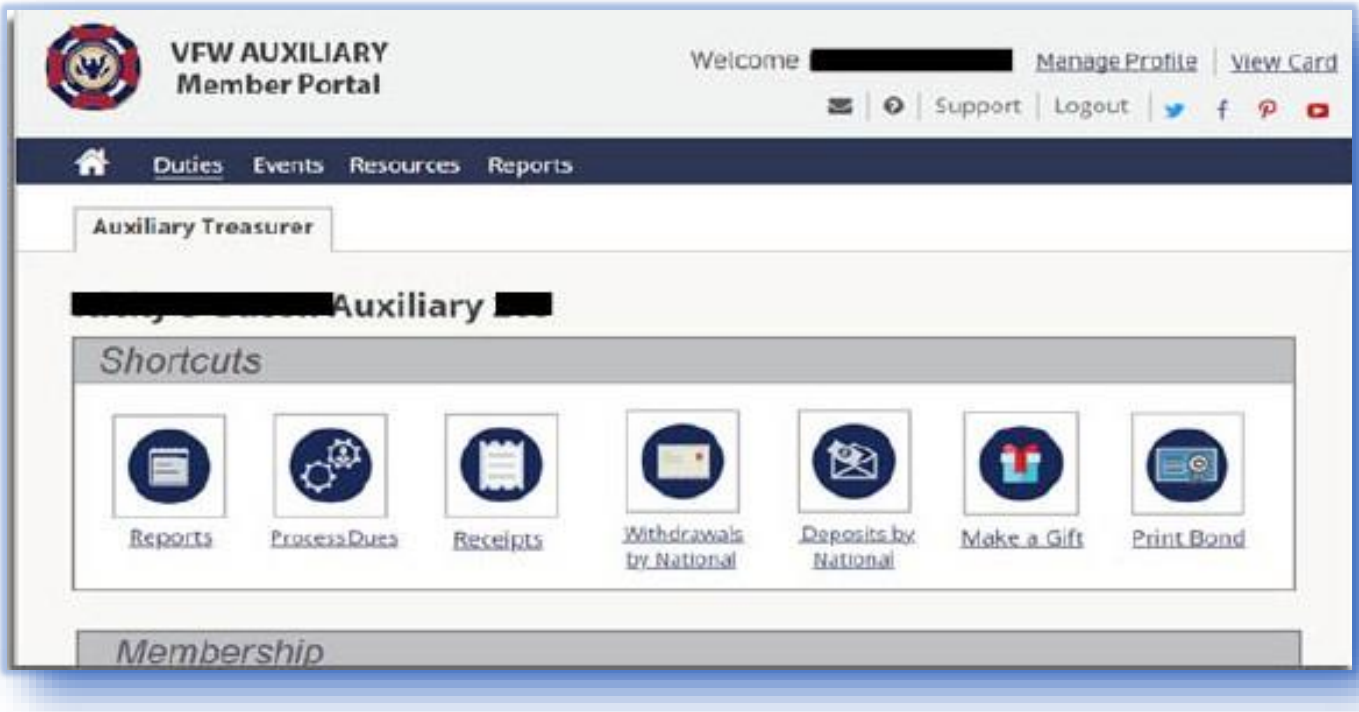
Dashboard

Duties



Shortcuts

This screen gives you multiple "shortcut" icons

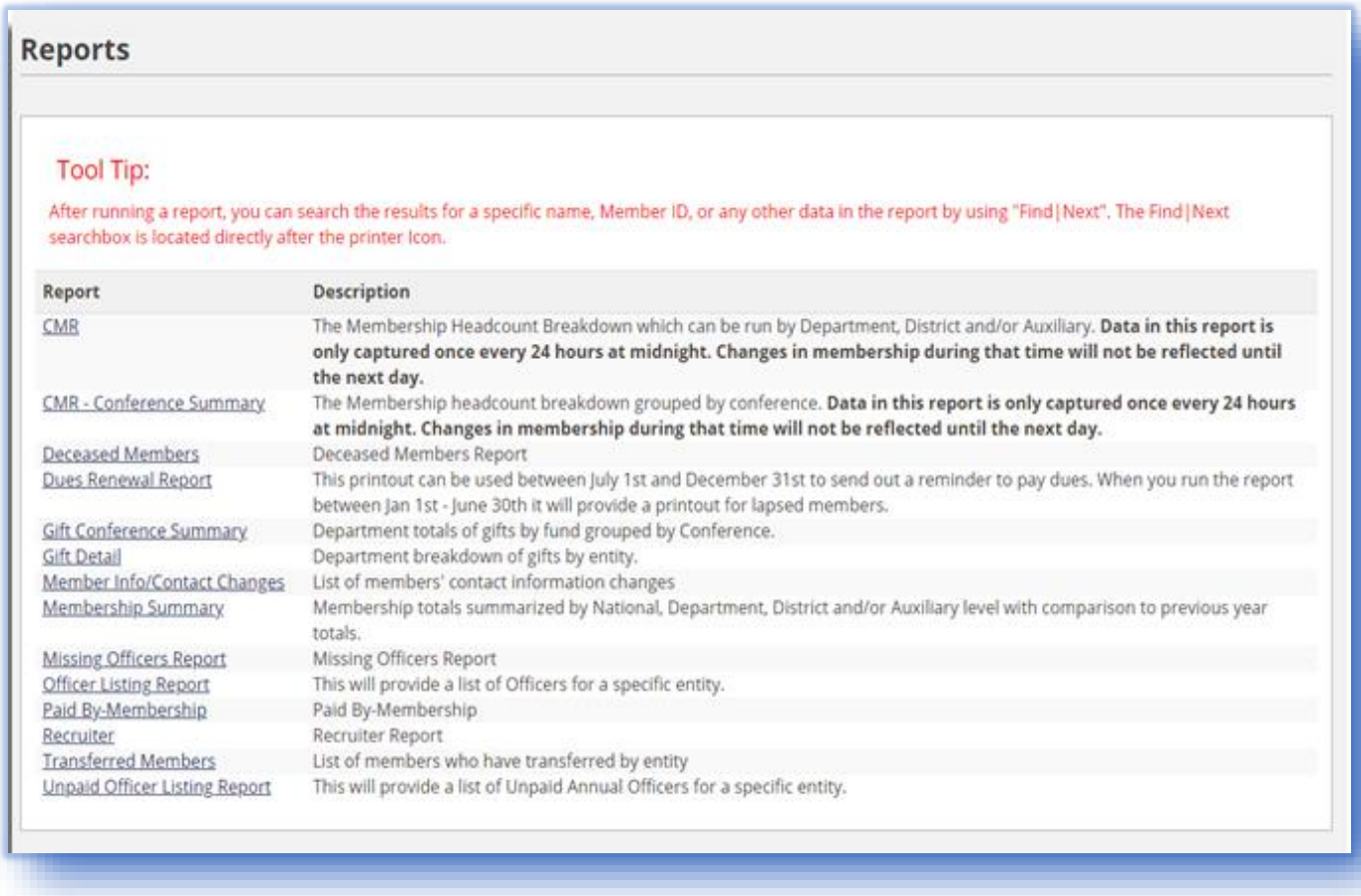


Important Reports Located in Reporting Center

Available only to President, Secretary and Treasurer.

- Click on "Duties" in MALTA.
- Scroll down to "Membership Management", click on "Reports".
- Check regularly for new reports.
- Feel free to suggest a report you would find helpful. Please forward suggestions via info@vfwauxiliary.org.

PLEASE NOTE: Access will **NOT** be granted if your Auxiliary officers are not on file with National Headquarters. Also, Officers will not have access to the features of MALTA if they are not a member in good standing.



Reports

Tool Tip:

After running a report, you can search the results for a specific name, Member ID, or any other data in the report by using "Find|Next". The Find|Next searchbox is located directly after the printer Icon.

Report	Description
CMR	The Membership Headcount Breakdown which can be run by Department, District and/or Auxiliary. **Data in this report is only captured once every 24 hours at midnight. Changes in membership during that time will not be reflected until the next day.**
CMR - Conference Summary	The Membership headcount breakdown grouped by conference. **Data in this report is only captured once every 24 hours at midnight. Changes in membership during that time will not be reflected until the next day.**
Deceased Members	Deceased Members Report
Dues Renewal Report	This printout can be used between July 1st and December 31st to send out a reminder to pay dues. When you run the report between Jan 1st - June 30th it will provide a printout for lapsed members.
Gift Conference Summary	Department totals of gifts by fund grouped by Conference.
Gift Detail	Department breakdown of gifts by entity.
Member Info/Contact Changes	List of members' contact information changes
Membership Summary	Membership totals summarized by National, Department, District and/or Auxiliary level with comparison to previous year totals.
Missing Officers Report	Missing Officers Report
Officer Listing Report	This will provide a list of Officers for a specific entity.
Paid By-Membership	Paid By-Membership
Recruiter	Recruiter Report
Transferred Members	List of members who have transferred by entity
Unpaid Officer Listing Report	This will provide a list of Unpaid Annual Officers for a specific entity.

Record Retention Guide

Please reference the RECORD RETENTION GUIDE in the VFW Auxiliary *Podium Edition: Bylaws and Ritual,* "Booklet of Instructions" (yellow pages), for detailed information including a list of applicable records and their suggested minimum retention period.

SECTION TWO
MEMBERSHIP MANAGEMENT

*Please Note: Treasurer forms including membership application, instructions and training materials are available at: https://vfwauxiliary.org/treasurer-resources/

Processing New Member Applications

See Bylaws, Sec. 102

The Applicant must:

1. Complete Membership Application (**It MUST be legible**) in its entirety.
2. Provide proof of eligibility
3. Pay admission fee (if required by the Auxiliary) and membership dues (Annual or Life Member) directly to local Auxiliary.

The Auxiliary must:

1. Investigate eligibility and vote to accept or reject application.
2. Record Member's information in Auxiliary records.
3. Transmit Membership Summary Form and check for payment of National and Department portion of dues and Life Membership fees to the Department Treasurer.
4. Provide a receipt for dues payment to the member as proof of membership until a membership card is issued by National Headquarters.

Proof of Eligibility

See Bylaws, Sec. 101

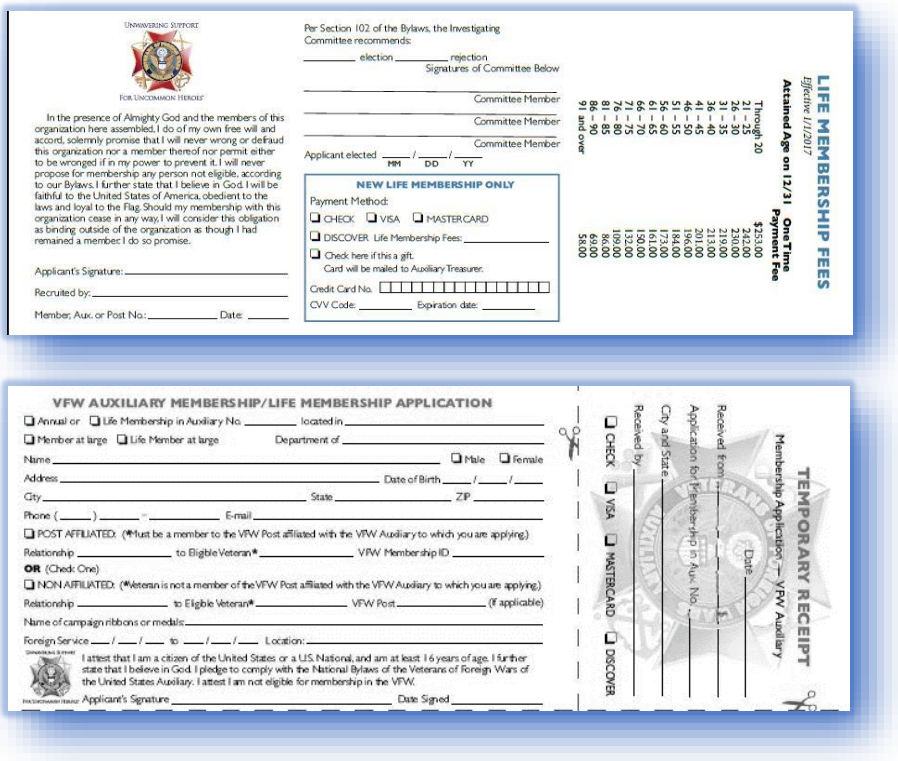
Proof of service to establish eligibility for membership rests with the applicant. A detailed guide to determining eligibility is available in the Bylaws, Sec. 101.

Notification and Obligation-New Members

See Bylaws, Sec. 103

Please refer to the Bylaws for procedure for both accepted and rejected members.

New Member Application



Unwavering Support
For Uncommon Heroes

In the presence of Almighty God and the members of this organization here assembled, I do of my own free will and accord, solemnly promise that I will never wrong or defraud this organization nor a member thereof nor permit either to be wronged if in my power to prevent it. I will never propose for membership any person not eligible, according to our Bylaws. I further state that I believe in God. I will be faithful to the United States of America, obedient to the laws and loyal to the Flag. Should my membership with this organization cease in any way, I will consider this obligation as binding outside of the organization as though I had remained a member. I do so promise.

Applicant's Signature: _____

Recruited by: _____

Member, Aux. or Post No.: _____ Date: _____

Per Section 102 of the Bylaws, the Investigating Committee recommends:

_____ election _____ rejection

Signatures of Committee Below

_____ Committee Member

_____ Committee Member

_____ Committee Member

Applicant elected ____ / ____ / ____ (MM / DD / YY)

NEW LIFE MEMBERSHIP ONLY

Payment Method:

☐ CHECK ☐ VISA ☐ MASTERCARD

☐ DISCOVER Life Membership Fees: _____

☐ Check here if this a gift.
Card will be mailed to Auxiliary Treasurer.

Credit Card No. ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

CVV Code: _____ Expiration date: _____

LIFE MEMBERSHIP FEES

Effective 1/1/2017

Attained Age on 12/31	One Time Payment Fee
Through 20	$253.00
21 – 25	242.00
26 – 30	230.00
31 – 35	219.00
36 – 40	213.00
41 – 45	201.00
46 – 50	196.00
51 – 55	184.00
56 – 60	173.00
61 – 65	161.00
66 – 70	150.00
71 – 75	132.00
76 – 80	109.00
81 – 85	86.00
86 – 90	69.00
91 and over	58.00

VFW AUXILIARY MEMBERSHIP/LIFE MEMBERSHIP APPLICATION

☐ Annual or ☐ Life Membership in Auxiliary No. _____ located in _____

☐ Member at large ☐ Life Member at large Department of _____

Name _____ ☐ Male ☐ Female

Address _____ Date of Birth ____ / ____ / ____

City _____ State _____ ZIP _____

Phone (____) _____ – _____ E-mail _____

☐ POST AFFILIATED: (*Must be a member to the VFW Post affiliated with the VFW Auxiliary to which you are applying.)

Relationship _____ to Eligible Veteran* _____ VFW Membership ID _____

OR (Check One)

☐ NON AFFILIATED: (*Veteran is not a member of the VFW Post affiliated with the VFW Auxiliary to which you are applying.)

Relationship _____ to Eligible Veteran* _____ VFW Post _____ (If applicable)

Name of campaign ribbons or medals: _____

Foreign Service ___ / ___ / ___ to ___ / ___ / ___ Location: _____

I attest that I am a citizen of the United States or a U.S. National, and am at least 16 years of age. I further state that I believe in God. I pledge to comply with the National Bylaws of the Veterans of Foreign Wars of the United States Auxiliary. I attest I am not eligible for membership in the VFW.

Applicant's Signature _____ Date Signed _____

TEMPORARY RECEIPT

Membership Application – VFW Auxiliary

Received from _____

Application for Membership in Aux. No. _____

City and State _____

Received by _____

☐ CHECK ☐ VISA ☐ MASTERCARD ☐ DISCOVER

Date

Members in Good Standing

See Bylaws, Sec. 104

How do I know if a member is in good standing?

1) Membership Year of the Auxiliary is from January 1 to December 31.

2) A member paid through December 31 is in good standing.

3) A member ceases to be in good standing on January 1 immediately following the year for which his/her dues are paid.

4) A member will not be in good standing until his/her dues are paid for the current year.

5) A member who is not in good standing cannot attend meetings nor hold an office and is not eligible for a Cancer Grant.

6) Dues must be paid by June 30 to remain a continuous member.

7) If a member does not pay his/her current dues (processed in the MALTA system by June 30), he/she ceases to be a member and must rejoin the organization.

Cancellation Requested by Member

1) Member must send written request directly to National Headquarters (not through Auxiliary Treasurer).
2) Request must include name, address, membership ID number and daytime phone number for verification.
3) The request cannot be a form letter, pre-typed by the Auxiliary Treasurer.

Removing Ineligible Members

See Bylaws, Sec. 108

1) Eligibility must be challenged at an Auxiliary meeting of the level to which the member belongs by motion made and passed.
2) Must send a copy of the member's application, a copy of the service record of the veteran under whom the member joined and a copy of the minutes from the meeting where the motion was taken to your Department.

PLEASE NOTE: A member remains eligible and in good standing until a Special Order to remove him/her has been issued by the National President.

Membership Information

To get a full listing of your members and their contact information:

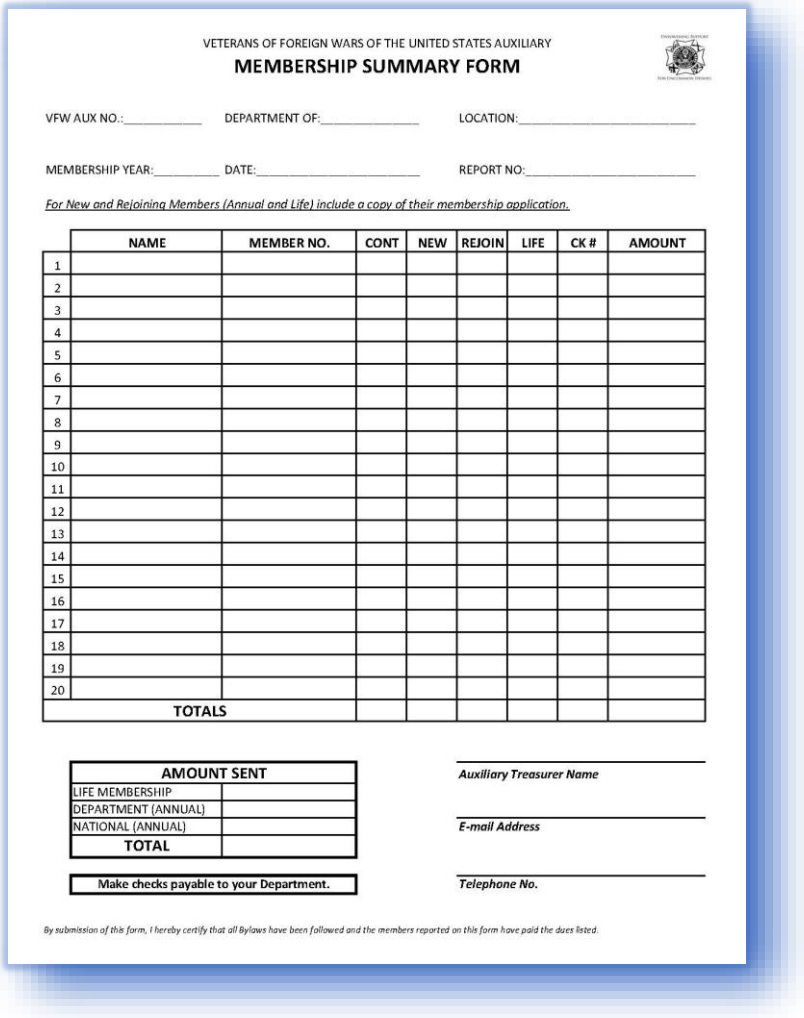
1) Click on "Duties".
2) Scroll down to the section labeled "Membership Management."
3) Click on "View Members."
4) You can search based on several criteria.

Need help with MALTA? Please call VFW Auxiliary National Headquarters at 816-561-8655.

Membership Summary Form

https://vfwauxiliary.org/wp-content/uploads/2017-05-16-Membership-Summary-Form-FILLABLE.pdf

1) This form is used to summarize the amount of National and Department dues being transmitted to the Department Treasurer.
2) Must be completed each time annual dues and a check are transmitted to Department Treasurer. You may also use a form designated by your Department.
3) Keep a copy for your records.



VETERANS OF FOREIGN WARS OF THE UNITED STATES AUXILIARY

MEMBERSHIP SUMMARY FORM

VFW AUX NO.:_____ DEPARTMENT OF:_____ LOCATION:_____

MEMBERSHIP YEAR:_____ DATE:_____ REPORT NO:_____

For New and Rejoining Members (Annual and Life) include a copy of their membership application.

	NAME	MEMBER NO.	CONT	NEW	REJOIN	LIFE	CK #	AMOUNT
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
TOTALS								

AMOUNT SENT	
LIFE MEMBERSHIP	
DEPARTMENT (ANNUAL)	
NATIONAL (ANNUAL)	
TOTAL	

Make checks payable to your Department.

Auxiliary Treasurer Name

E-mail Address

Telephone No.

By submission of this form, I hereby certify that all Bylaws have been followed and the members reported on this form have paid the dues listed.

Annual Member Dues Renewal Reminders

1) Treasurer and Membership Committee should contact all annual members to collect current dues.
2) Personal contact is important.
3) Send a more personal letter to unpaid annual members.
4) Run the Dues Renewal report in MALTA and print them out, ready to mail. https://vfwauxiliary.org/wp-content/uploads/MALTA-How-To-Print-Dues-Renewal-Letters-and-Labels.pdf

Processing Dues

Please note: If a member's address is marked as a "Bad Address", the address must be corrected before processing dues.

Continuous Annual Members

- Dues should be input into MALTA or transmitted to your Department Treasurer when received from the member.
- Dues should NOT be held for any reason.
- Fully completed and legible applications for NEW and REJOINING members must be sent to the Department Treasurer for processing.

The following steps are required, *not optional*. Follow each step listed below.

1) Receive check, cash or money order from member for payment of annual dues.
2) A receipt **must** be provided to member for any type of payment. This receipt is proof of eligibility until the member receives a membership card from National Headquarters. https://vfwauxiliary.org/wp-content/uploads/Payment-Receipt.pdf
3) Record payment received in Dues Record Book or other permanent record.
4) Record payment received in Treasurer's Cash Book or on a computerized system, printed and secured in a permanent book.
5) Login to MALTA and follow the easy-to-use steps to pay dues for an annual continuous member. The Department and National portion of the dues will be deducted from your Auxiliary's checking account. This is the fastest and most efficient way to pay dues.
    a) Login to your MALTA account.
    b) Click on "Duties".
    c) Click on "Process Membership Dues".
    d) Search for Member:
        1. All Unpaid Annual Members,
        2. Search by Member Name or

3. Search by Member ID.

e) Click on the box to the left of the members name.

f) Payment Method Dropdown Menu: eCheck/ACH

g) Check Agreement to debit account.

h) Click on "Pay Dues" to complete transaction

6) Same Day Void – If an error is discovered on the day of processing:

1. Login to your MALTA account.
2. Click on "Duties".
3. Once you click on "Duties" all officer roles that you have access to will be listed. Be sure that you are logged into the correct officer role (e.g. Department Treasurer or Auxiliary Treasurer). Depending on where the receipt was processed determines how you need to login.
4. Click on "View Receipts" under Manager Finances of Auxiliary. This will open a page listing all the receipts that have been processed for that entity.
5. Determine which receipt needs to be voided and click on "Click to Void". A window will pop up. Double check that you've selected the correct information/receipt.
6. Click on "Void Payment". Click on "Yes" to complete void transaction. The receipt information will disappear from the payment history.

The Treasurer is responsible for ensuring all dues are processed correctly. If an error is located, contact Department Treasurer immediately.

OR

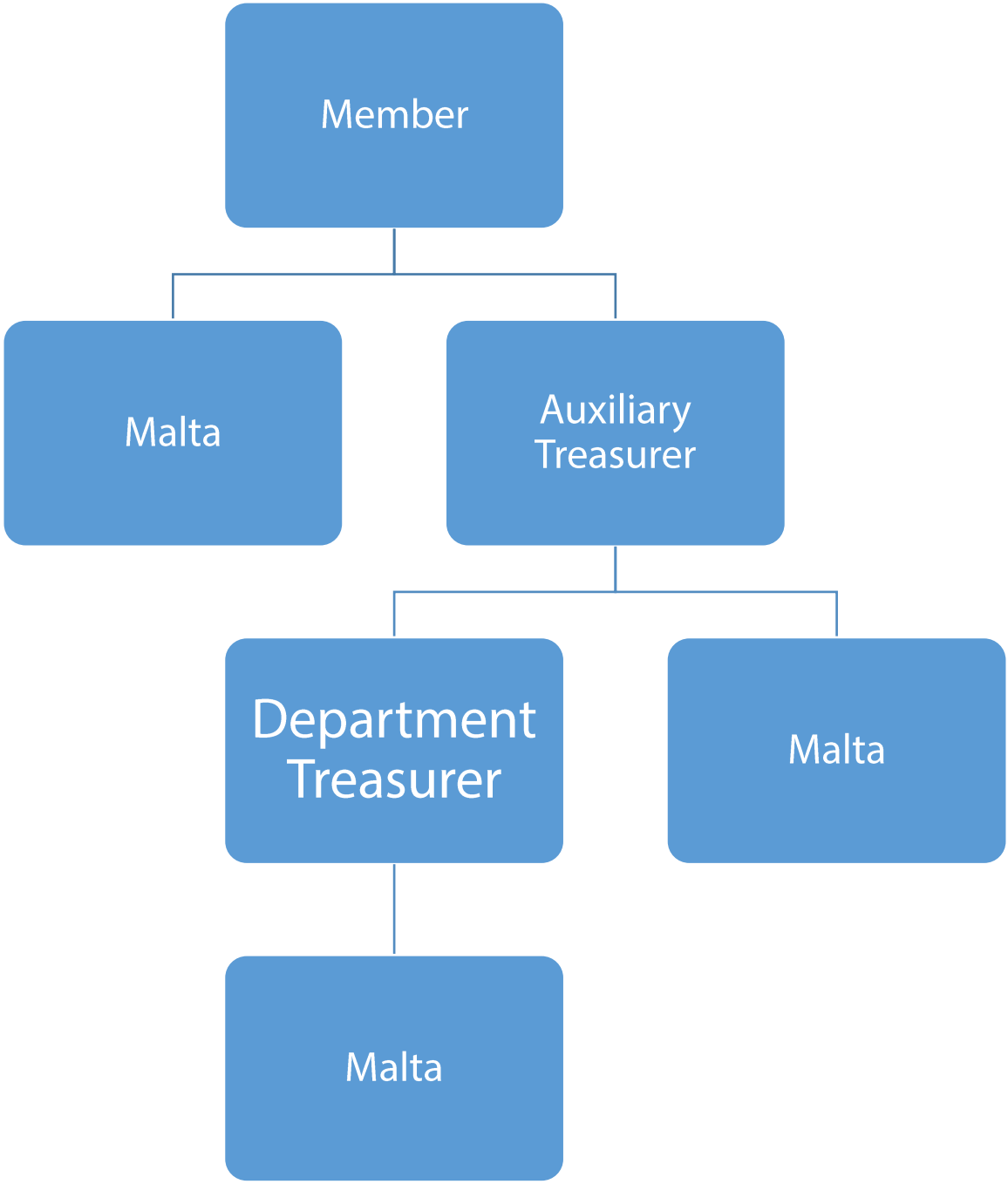
7) Prepare check payable to VFW Auxiliary, Department of _____ for payment of Department and National dues. Complete Membership Summary Form. Send check, Membership Summary Form or Membership/Transfer Application form to your **Department Treasurer**. ***DO NOT send to National Headquarters***.

8) After a reasonable amount of time (2 to 4 weeks) has passed, check online membership records to ensure dues were properly processed by the Department. Contact Department Treasurer to follow up as necessary.

OR

9) Current members may log in to MALTA and pay dues using a credit card.

Dues Payment Flowchart



How to Become a Life Member

See Bylaws, Sec. 105

New Members

The Applicant must:

1) Complete Membership Application (**It MUST be legible**) in its entirety.
2) Provide proof of eligibility.
3) Pay Life Membership fee.

The Auxiliary must:

1) Investigate eligibility and vote to accept or reject application.
2) Record Member's information in Auxiliary records.
3) Transmit Membership Summary Form and check for payment of dues to the Department Treasurer.
4) Provide a receipt for dues payment to the member as proof of membership until a membership card is issued by National Headquarters.

Life Membership Fee Schedule

PLEASE NOTE: Fee schedule is subject to change. Please check the website for the most up-to-date fee schedule.

Age attained Dec. 31st of year applying for Life Membership

Age	Fee
Through 20	$253
21-25	$242
26-30	$230
31-35	$219
36-40	$213
41-45	$201
46-50	$196
51-55	$184
56-60	$173
61-65	$161
66-70	$150
71-75	$132
76-80	$109
81-85	$86
86-90	$69
91 and over	$58

Annual Member Converting to Life Member

1) Members may convert to Life Membership via credit card using MALTA.
2) To convert an Annual Membership to a Life Membership:
    a) Login to MALTA
    b) Click on "Duties"
    c) Scroll down to Membership Management
    d) Click on "Convert to Life"
    e) Search for member
    f) Confirm address
    g) Indicate whether or not Life Membership is a gift. If marked as a gift, the life membership card will be sent to the Auxiliary Treasurer.
    h) Enter Payment method
    i) Click the box that states that you agree that you will be deducting funds for the Auxiliary account on file
    j) Click on "Pay Dues"

    OR

3) Send fully complete Membership Change/Update Form, including check for dues payment, to Department Treasurer.

Life Membership Per Capita Payout

Auxiliary, Department and National dues payouts will be issued from the Life Membership Fund as follows:

January	For all living Life Members based on the location of their membership (i.e., Auxiliary or Member at Large) who are processed in the National Headquarters database (MALTA) as of December 31.
August	For all new Life Members for the current year and whose life applications were processed between January 1 and June 30.

Payout amounts are based on the annual actuarial report, which provides a suggested amount in order to maintain the integrity of the fund. For 2020, the payout per Life Member is $8.70, which is $2.90 each to the Auxiliary, Department and National level.

Department Members At Large

- Annual dues are determined by each Department's Council of Administration.
- Completed Membership Application, proof of eligibility and payment of annual dues (and admission fee if new member) must be sent to Department Treasurer.

Department Members at Large May:

- Visit Auxiliary, County Council, District, Department (state) or National meetings, but shall NOT enter into the business of these bodies.
- Participate or volunteer in National Programs.
- Receive a Cancer Grant, if eligible.
- Purchase self-pay insurances and burial benefits.
- Receive *VFW Auxiliary Magazine* and e-newsletter.
- Participate in member benefits received through the mail, email or listed on the National website.

Department Members at Large May Not:

- Hold an office at the Auxiliary, County Council, District, Department (state) or National level.
- Be a Delegate to any County Council, District, Department or National Convention and therefore cannot vote. (i.e., vote on Resolutions).
- Qualify for certain group insurance plans.

For more information, reference our website: https://vfwauxiliary.org/join-us/

Transfers

See Bylaws, Sec. 106

- Any member in good standing may apply to transfer to any Auxiliary.
- Transferring members do **NOT** need to provide proof of eligibility.
- A completed, legible Membership/Transfer Application must be submitted and accepted.
- **Member must present their current membership card**.
- If applicable, payment of dues must accompany application.
- The member shall not be liable for admission fees.
- Transfers are counted immediately in the new Auxiliary.
- Retain a copy of the Membership/Transfer Application.

Continuous Transfer Members

- Members that paid dues to a different Auxiliary for the prior year but pay current dues to your Auxiliary.

Non-Paying Transfer Members

- Members that have already paid current dues to a different Auxiliary and then transfer to your Auxiliary.

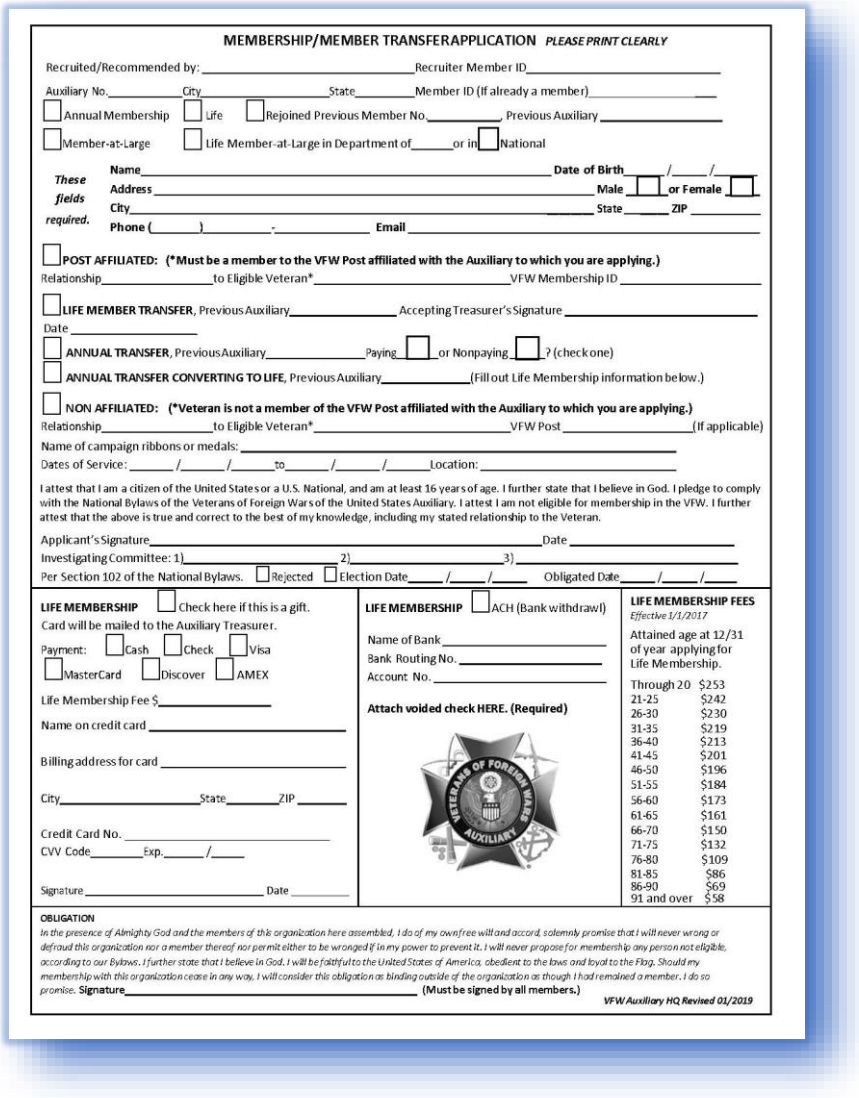
Life Members

- New Life Member card will be sent to member at no charge.

.

- Transmit **Membership/Transfer Application** to Department Treasurer with Membership Summary Form and a check for payment of dues, if needed.
- Do not use the Membership Update Form to transfer a member.

https://vfwauxiliary.org/wp-content/uploads/MEMBERSHIP-APPLICATION-REVISED-01_2019_FILLABLE.pdf



MEMBERSHIP/MEMBER TRANSFER APPLICATION *PLEASE PRINT CLEARLY*

Recruited/Recommended by: _____ Recruiter Member ID _____

Auxiliary No. _____ City _____ State _____ Member ID (If already a member) _____

☐ Annual Membership ☐ Life ☐ Rejoined Previous Member No. _____, Previous Auxiliary _____

☐ Member-at-Large ☐ Life Member-at-Large in Department of _____ or in ☐ National

These fields required.

Name _____ Date of Birth ____/____/____

Address _____ Male ☐ or Female ☐

City _____ State _____ ZIP _____

Phone (____)____-____ Email _____

☐ **POST AFFILIATED: (*Must be a member to the VFW Post affiliated with the Auxiliary to which you are applying.)**

Relationship _____ to Eligible Veteran* _____ VFW Membership ID _____

☐ **LIFE MEMBER TRANSFER**, Previous Auxiliary _____ Accepting Treasurer's Signature _____

Date _____

☐ **ANNUAL TRANSFER**, Previous Auxiliary _____ Paying ☐ or Nonpaying ☐ ? (check one)

☐ **ANNUAL TRANSFER CONVERTING TO LIFE**, Previous Auxiliary _____ (Fill out Life Membership information below.)

☐ **NON AFFILIATED: (*Veteran is not a member of the VFW Post affiliated with the Auxiliary to which you are applying.)**

Relationship _____ to Eligible Veteran* _____ VFW Post _____ (If applicable)

Name of campaign ribbons or medals: _____

Dates of Service: ____/____/____ to ____/____/____ Location: _____

I attest that I am a citizen of the United States or a U.S. National, and am at least 16 years of age. I further state that I believe in God. I pledge to comply with the National Bylaws of the Veterans of Foreign Wars of the United States Auxiliary. I attest I am not eligible for membership in the VFW. I further attest that the above is true and correct to the best of my knowledge, including my stated relationship to the Veteran.

Applicant's Signature _____ Date _____

Investigating Committee: 1) _____ 2) _____ 3) _____

Per Section 102 of the National Bylaws. ☐ Rejected ☐ Election Date ____/____/____ Obligated Date ____/____/____

LIFE MEMBERSHIP ☐ Check here if this is a gift.

Card will be mailed to the Auxiliary Treasurer.

Payment: ☐ Cash ☐ Check ☐ Visa ☐ MasterCard ☐ Discover ☐ AMEX

Life Membership Fee $_____

Name on credit card _____

Billing address for card _____

City _____ State _____ ZIP _____

Credit Card No. _____

CVV Code _____ Exp. ____/____

Signature _____ Date _____

LIFE MEMBERSHIP ☐ ACH (Bank withdrawl)

Name of Bank _____

Bank Routing No. _____

Account No. _____

Attach voided check HERE. (Required)

LIFE MEMBERSHIP FEES

Effective 1/1/2017

Attained age at 12/31 of year applying for Life Membership.

Through 20	$253
21-25	$242
26-30	$230
31-35	$219
36-40	$213
41-45	$201
46-50	$196
51-55	$184
56-60	$173
61-65	$161
66-70	$150
71-75	$132
76-80	$109
81-85	$86
86-90	$69
91 and over	$58

OBLIGATION

In the presence of Almighty God and the members of this organization here assembled, I do of my own free will and accord, solemnly promise that I will never wrong or defraud this organization nor a member thereof nor permit either to be wronged if in my power to prevent it. I will never propose for membership any person not eligible, according to our Bylaws. I further state that I believe in God. I will be faithful to the United States of America, obedient to the laws and loyal to the Flag. Should my membership with this organization cease in any way, I will consider this obligation as binding outside of the organization as though I had remained a member. I do so promise. **Signature** _____ **(Must be signed by all members.)**

VFW Auxiliary HQ Revised 01/2019

**In order to maintain continuous membership and receive credit for prior years of service, all transferring members (themselves) must secure a statement from the Auxiliary in which they previously held membership. This statement must advise that continuous membership was held at the time of transfer, giving the date of election to membership and certifying continuous years of membership and be signed by the Auxiliary President and Treasurer with the Auxiliary seal affixed.

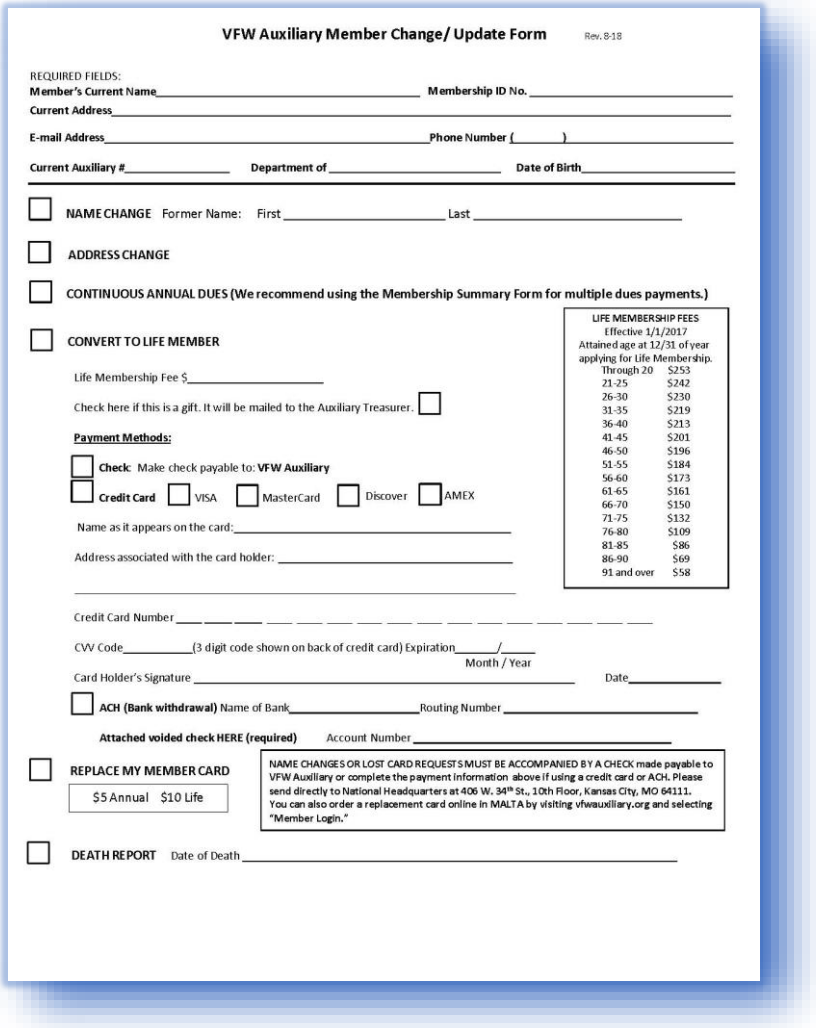
Refer to **Section 106A of the Bylaws**

Membership Change/Update Form

1) This form can be found on the Treasurer's Resources page at: https://vfwauxiliary.org/wp-content/uploads/FILLABLE-Member-Change-Update-Form-REVISED-8.2018.pdf
2) Must be used for an Annual Member converting to a Life Member and can also be used for requests for new membership cards.
3) May be used to change a name, address and/or report a death for Annual and Life members.
4) Is **NOT** to be used for Member transfers.

OR

Login to MALTA and assist a member in changing/updating this information. A member can update this information themselves at any time using MALTA.



VFW Auxiliary Member Change/ Update Form Rev. 8-18

REQUIRED FIELDS:
Member's Current Name_____ **Membership ID No.** _____
Current Address_____
E-mail Address_____ **Phone Number (**_____**)**_____
Current Auxiliary #_____ **Department of** _____ **Date of Birth**_____

☐ **NAME CHANGE** Former Name: First _____ Last _____

☐ **ADDRESS CHANGE**

☐ **CONTINUOUS ANNUAL DUES (We recommend using the Membership Summary Form for multiple dues payments.)**

☐ **CONVERT TO LIFE MEMBER**

Life Membership Fee $_____

Check here if this is a gift. It will be mailed to the Auxiliary Treasurer. ☐

Payment Methods:

☐ **Check** Make check payable to: **VFW Auxiliary**

☐ **Credit Card** ☐ VISA ☐ MasterCard ☐ Discover ☐ AMEX

Name as it appears on the card:_____

Address associated with the card holder: _____

_____

Credit Card Number ____ ____ ____ ____ ____ ____ ____ ____ ____ ____ ____ ____ ____ ____ ____ ____

CVV Code_____(3 digit code shown on back of credit card) Expiration_____/_____
Month / Year

Card Holder's Signature _____ Date_____

☐ **ACH (Bank withdrawal)** Name of Bank_____Routing Number _____

Attached voided check HERE (required) Account Number _____

☐ **REPLACE MY MEMBER CARD**

$5 Annual $10 Life

NAME CHANGES OR LOST CARD REQUESTS MUST BE ACCOMPANIED BY A CHECK made payable to VFW Auxiliary or complete the payment information above if using a credit card or ACH. Please send directly to National Headquarters at 406 W. 34th St., 10th Floor, Kansas City, MO 64111. You can also order a replacement card online in MALTA by visiting vfwauxiliary.org and selecting "Member Login."

☐ **DEATH REPORT** Date of Death _____

LIFE MEMBERSHIP FEES
Effective 1/1/2017
Attained age at 12/31 of year applying for Life Membership.

Through 20	$253
21-25	$242
26-30	$230
31-35	$219
36-40	$213
41-45	$201
46-50	$196
51-55	$184
56-60	$173
61-65	$161
66-70	$150
71-75	$132
76-80	$109
81-85	$86
86-90	$69
91 and over	$58

How to Make Changes/Corrections to Member Contact Information & Report Deceased Members

In MALTA:

- To edit name/address/phone:
    - Click on "View Members" in the Membership Management area.
    - Search for member.
    - Once the member is located, click on "Edit" on the far right side of their contact information.
    - Update info, scroll down and click on "Save".
    - If a Life Member requests a name change, please process the request through MALTA.
        1) Change name as instructed above.
        2) To order replacement membership cards see "Replacing Membership Cards"

- To report a deceased member:
    - Click on "View Members" in the Membership Management area.
    - Search for member.
    - Once the member is located, click on "Edit", check the box "Deceased", add "Deceased Date" if known, and click on "Save".
        - Member deaths should be reported as soon as the Auxiliary becomes aware of member's death.

Replacing a Lost or Damaged Membership Card

1) Login to MALTA.
2) Click on "Duties".
3) Scroll down to "Order Membership Cards".
4) Search for member.
5) Confirm Address.
6) Click on "Pay Now". The replacement fee will be processed in MALTA and the funds will be deducted from the Auxiliary account on file.
7) There is a $10 charge for replacement Life Member cards and a $5 charge for replacement Annual Member cards.
8) Replacement membership cards will be directly sent to the member.

OR

9) Send fully complete Membership Change/Update Form, including check for replacement fee, to VFW Auxiliary HQ.

PLEASE NOTE: You can also access & print paper versions in MALTA.

Continuous Membership Pins

See Bylaws, Booklet of Instructions (Yellow Section)

SECTION THREE
FINANCIAL REPORTING

*Please Note: Treasurer forms, instructions and training materials are available at: https://vfwauxiliary.org/treasurer-resources/

Duties of the Treasurer

See Bylaws, Sec. 813, 813A, 813B

Auxiliary, County Council, District, Department and National

The following items are meant to assist the Treasurer in fulfilling their duties and to assist the Auxiliary using good business practices.

- Hold all monies and securities in an FDIC or equivalent banking institution.
- Account for all funds in books. (ledger, cash book, or a computerized system, printed and secured in a permanent record book).
- Collect all money due.
    - Under receipts, the Treasurer shall report the amount of dues received from each member since the previous meeting. Any discrepancies should be reviewed immediately. Following the meeting, the Treasurer will enter the dues in the Treasurer's bound ledger, cashbook or in a computerized system.
- Provide a receipt for all cash.
- At each meeting, the Treasurer shall make a report following the Presentation of the Minutes and provide a copy to the Secretary to incorporate into the minutes. Report shall include:
    - Balance on hand at last report.
    - Amount received from all sources since last report including name of person or firm to whom receipts/checks are issued and the purpose of the receipt/disbursement.
    - Amount expended since last report.

- Balance on hand in each fund.
- Comply with all federal, state and local laws.

Types of Accounts

See Bylaws, Sec. 813A

CHECKING – In the sole checking account of the Auxiliary, the following funds will be maintained:

- General (unrestricted monies, which may be expended for any purpose)
- Relief Fund - See **Bylaws, Booklet of Instructions (Yellow Section)**
- National and Department Dues*
- Cancer Insurance*
- Kitchen*
- Hospital*

**These funds contain restricted monies, which may be only used for the purposes for which they were received.*

Please note the only exception to the single checking account rule is:

Bingo, Gaming or similar activity – sometimes state law requires monies from gaming activities to be maintained in a separate checking account. This is the only time an Auxiliary may have a second checking account.

SAVINGS AND INVESTMENT
Savings and investment accounts as approved by the body of the Auxiliary.

CREDIT CARDS
Credit cards, ATM cards and/or debit cards are **NOT** allowed.

Relief Fund Guidance

Please reference: Bylaws, Booklet of Instructions (Yellow Section) or
http://vfwauxiliary.org/wp-content/uploads/Relief-Fund-Guide.pdf

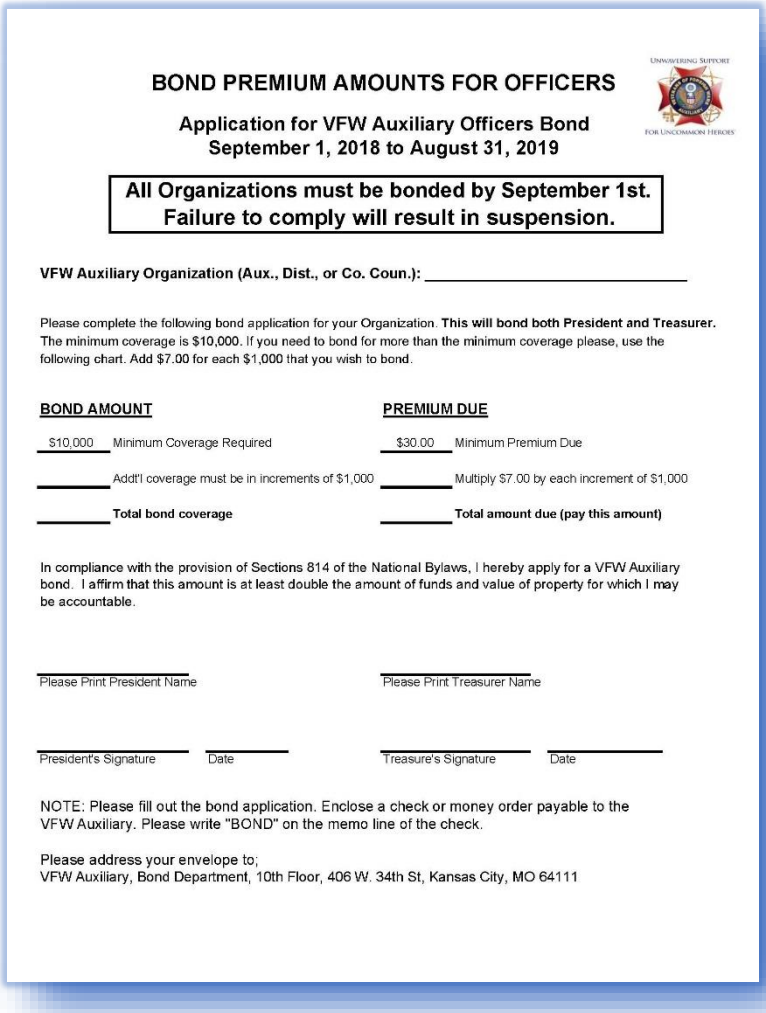
Accountable Officers Bonds

See Bylaws, Sec. 814

- The offices of President and Treasurer must be bonded.
- Bonds run from September 1st to August 31st each year.
- National Headquarters carries a schedule bond in which Auxiliaries may participate at a group rate.
- The bonds shall be with an indemnity company authorized by National Headquarters or the Department. If you are not bonded through National Headquarters, a copy of your bond receipt shall be sent to the National Treasurer.
- The bonds shall be in an amount that is at least double the amount of funds and value of property for which the President and Treasurer may be accountable.
- The minimum amount of the bond is $10,000.
- The amount of the bond shall be approved by the body.
- The bond premium shall be paid from the general fund.
- The President shall hold the bond.
- Bonds are available to purchase after July 1 for the upcoming year.

Bonding Process Steps

1. Bond notices will be sent via email to the Auxiliary President and Treasurer on record as of July 1.
2. The bond may be paid online. Also a bond application is available on the Treasurer Resources page and can be mailed with a check for the premium of the bond to National Headquarters. https://vfwauxiliary.org/wp-content/uploads/2019-Bond-Application-FILLABLE.pdf
3. Upon the receipt of payment, an electronic Bond Receipt will be available for the President or Treasurer to download.
    - Please note: Expect a 7 to 10 business day hold on all ACH transactions.
4. The above process must be completed in its entirety prior to September 1st.
5. The President shall retain the Bond Receipt and instructions, and deliver them to his/her successor in office.



BOND PREMIUM AMOUNTS FOR OFFICERS

Application for VFW Auxiliary Officers Bond
September 1, 2018 to August 31, 2019

All Organizations must be bonded by September 1st.
Failure to comply will result in suspension.

VFW Auxiliary Organization (Aux., Dist., or Co. Coun.): _____

Please complete the following bond application for your Organization. **This will bond both President and Treasurer.** The minimum coverage is $10,000. If you need to bond for more than the minimum coverage please, use the following chart. Add $7.00 for each $1,000 that you wish to bond.

BOND AMOUNT		PREMIUM DUE	
$10,000	Minimum Coverage Required	$30.00	Minimum Premium Due
_____	Addt'l coverage must be in increments of $1,000	_____	Multiply $7.00 by each increment of $1,000
_____	**Total bond coverage**	_____	**Total amount due (pay this amount)**

In compliance with the provision of Sections 814 of the National Bylaws, I hereby apply for a VFW Auxiliary bond. I affirm that this amount is at least double the amount of funds and value of property for which I may be accountable.

_____ Please Print President Name

_____ Please Print Treasurer Name

_____ President's Signature _____ Date

_____ Treasure's Signature _____ Date

NOTE: Please fill out the bond application. Enclose a check or money order payable to the VFW Auxiliary. Please write "BOND" on the memo line of the check.

Please address your envelope to;
VFW Auxiliary, Bond Department, 10th Floor, 406 W. 34th St, Kansas City, MO 64111

Using the Bond

In the event that a shortage is discovered the following process should be followed:

1. Contact the Tallman Insurance Agency at 816-753-2345.
2. Follow through with any instructions that the Tallman Insurance agency gives.
    - National Headquarters is not involved with the handling or use of the bond. All questions should be directed to the Tallman Insurance agency.

Bond Tips:

- Bonds cover the offices of the President and Treasurer and not the individual holding the office. This means if there is a change in the individual holding the office; the new individual will automatically be bonded.
- Bonds only cover dishonest acts that have occurred within the past 12 months.

- Proof of dishonest acts on the part of the President and/or Treasurer are required in settlement of a claim.
- Losses resulting from burglary by an outsider, fire, flooding, etc. are not covered under the bond.
- The master insurance policy is on file at National Headquarters.
- Applicable Bylaws must be strictly complied with.
- The Treasurer shall hold all funds and securities in a FDIC or equivalent Banking Institution in the name of the Auxiliary (including such funds as the Hospital Fund).

Bingo and other gambling funds are not covered under this bond. If your Auxiliary has gambling operations, you should bond the individual accountable for the gambling funds through a separate policy. To obtain a quote on group rates, you may contact Tallman Insurance Agency at 406 West 34th St., Suite 806, Kansas City, MO 64111, or call them at 816-753-2345.

Tax Information

See www.irs.gov to access forms & for further information.

Federal Employer Identification Numbers

- A Federal Employer Identification Number (EIN) is a nine-digit number assigned by the IRS for filing and reporting purposes.
- An Auxiliary will need to obtain an EIN in order to open a bank account, pay wages, or apply for tax-exempt status.
- Auxiliaries should not use the Department EIN or the VFW Post's EIN.

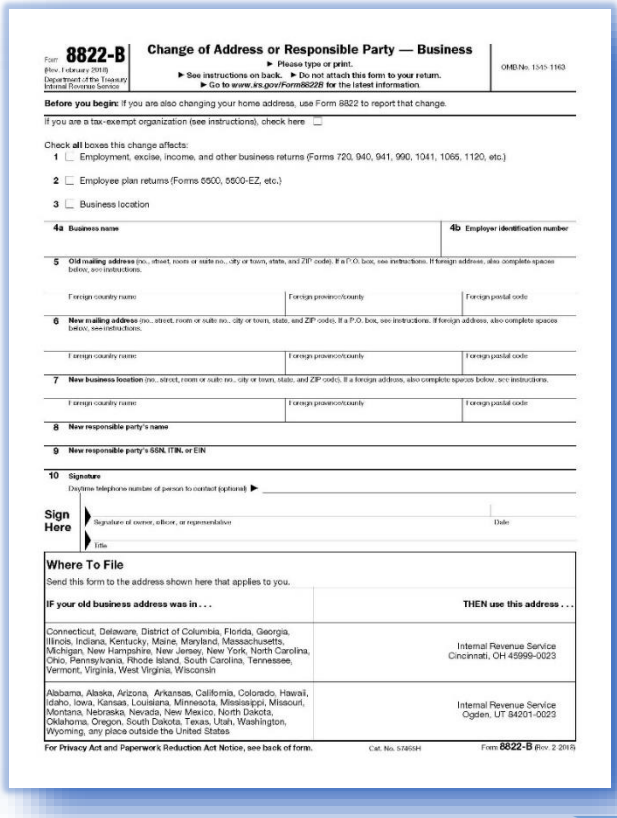
Applying for a Federal Identification Number

- Application may be made for an EIN by completing and submitting **Form SS-4** to the IRS.

IRS Form 8822-B

When a new Treasurer takes office, he/she will need to file IRS form 8822-B within 60 days of assuming office. By filing this form with the IRS you are notifying the government of a change in responsible party for the Auxiliary.

https://vfwauxiliary.org/wp-content/uploads/IRS-Form-8822-B-Fillable.pdf



Form **8822-B** (Rev. February 2018) Department of the Treasury Internal Revenue Service

Change of Address or Responsible Party — Business

▶ Please type or print.
▶ See instructions on back. ▶ Do not attach this form to your return.
▶ Go to www.irs.gov/Form8822B for the latest information.

OMB No. 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here ☐

Check **all** boxes this change affects:

1 ☐ Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)

2 ☐ Employee plan returns (Forms 5500, 5500-EZ, etc.)

3 ☐ Business location

4a Business name — **4b** Employer identification number

5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name | Foreign province/county | Foreign postal code

6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name | Foreign province/county | Foreign postal code

7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name | Foreign province/county | Foreign postal code

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN

10 Signature

Daytime telephone number of person to contact (optional) ▶

Sign Here ▶ Signature of owner, officer, or representative — Date

▶ Title

Where To File

Send this form to the address shown here that applies to you.

IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Cincinnati, OH 45999-0023
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023

For Privacy Act and Paperwork Reduction Act Notice, see back of form. Cat. No. 57865H Form **8822-B** (Rev. 2-2018)

Exemption from Federal Income Tax (Group Exemption)

- Each Auxiliary should qualify for federal tax-exempt status under a provision of Section 501(c) of the Internal Revenue Code. Section 501(c)(19) pertains specifically to war veterans organizations and their auxiliary units.
- A Group Exemption Letter is a determination letter issued to a central organization recognizing the exemption of subordinate organizations on whose behalf the central organization has applied for recognition of exemption.
- In our case, this would mean a group exemption for each **Department** under which Auxiliaries and Districts will be covered.
- You may request a copy of the Group Exemption Letter from your Department Treasurer.
- National Headquarters does **NOT** maintain a Group Exemption.
- You can find more information about Group Exemptions from IRS Publication Number 4573.
- If your Auxiliary chooses not to participate in the Department's group exemption and does not already have an individual determination letter from the IRS recognizing your organization as tax exempt, you will need to file IRS Form 1024 and Form 8718 with the appropriate fee to be recognized as tax exempt.

Tax Return – Form 990-N e-postcard

*Please note: The 990-N e-postcard User Guide can be located at: https://vfwauxiliary.org/wp-content/uploads/990-e-Postcard-User-Guide-from-IRS.pdf

- Auxiliaries whose gross receipts are normally **less than or equal to $50,000** may be required to electronically submit Form 990-N, also known as the e-Postcard.
- The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. This means **the e-Postcard is due by November 15th**.
- The e-Postcard is filed electronically and can be found online at https://sa.www4.irs.gov/epostcard/ . This is the only way to access the e-Postcard -- there is no paper form.
- To file the e-Postcard, the auxiliary must become a registered user.

- The e-Postcard is easy to complete. All you need is the following information about your Auxiliary:
    1. Employer Identification Number (EIN), also known as a Tax ID Number
    2. Tax year - This will be July 1 to June 30 for all Auxiliaries
    3. Legal name and mailing address of the Auxiliary
    4. Any other names the Auxiliary uses
    5. Name and address of a principal officer -- Usually the Treasurer
    6. Website address if the Auxiliary has one
    7. Confirmation that the Auxiliary's annual gross receipts are normally $50,000 or less. Gross receipts are the total amounts the Auxiliary received from all sources during its annual accounting period, without subtracting any costs or expenses. ***Do NOT include any "pass-thru" amounts such as Cancer Aid & Research/Health & Happiness Donations, Cancer Insurance Premiums, etc. where funds are merely collected and sent on without the Auxiliary asserting any right to use the funds or otherwise deriving any benefit from collecting them.

- Auxiliaries whose annual gross receipts are normally **more than $50,000** must file an annual information return Form 990 or Form 990-EZ.
- State filing requirements may differ, therefore, the Auxiliary may still be required to file Form 990, Form 990-EZ, or a state form even though it is not required to file with the IRS.

It is recommended that if you have questions regarding what forms need to be filed to the federal government or state government, that you contact a local tax advisor.

Form 990-T: Exempt Organization Business Income Tax Return

- Even after obtaining a tax-exempt determination from the IRS, there still may be situations in which Auxiliaries are subject to federal income tax.
- Unrelated business income is the gross income derived from any activity that is regularly carried on and not substantially related to the organization's exempt purpose or function (aside from the organization's need for income or funds or how it uses the profits.)

- While the IRS considers many factors in determining whether the activity is an unrelated trade or business, an important factor is the degree to which the activity unfairly competes with taxable businesses.
- Any tax-exempt organization that has gross income from an unrelated trade or business of $1,000 or more must file Form 990-T to report the unrelated business income and to figure the income tax liability. Please refer to IRS Publication 598 - Tax on Unrelated Business Income of Exempt Organizations provide more detailed explanations of the regulations.
- The Internal Revenue Code contains a specific provision exempting bingo proceeds from unrelated business income tax, whereas state and local law permits non-profit organizations to hold such games.

Exemption from State Sales Tax

- Each state has its own laws relating to exemption from sales tax. Please contact your State Revenue Office or your Department Treasurer with any questions regarding sales tax in your state.
- Although a Department or Auxiliary may be exempt from paying state sales tax on purchases, they may still be required to charge sales tax on sales to non-exempt organizations or individuals, and remit the sales tax collected to the state.
- If your Auxiliary has sales, you should investigate your state's laws regarding charging sales tax and that sales taxes are properly collected and remitted to the state.

Payroll Taxes

- If your Auxiliary has any paid employees, you have the obligation to withhold and submit federal, state and local income taxes, and pay social security, Medicare, and unemployment taxes.

W-9 Information

Please note: W-9 form and instructions can be located at: https://vfwauxiliary.org/wp-content/uploads/990-e-Postcard-User-Guide-from-IRS.pdf

Each organization is required to submit a W-9 form only one time to National Headquarters unless:

- The organization changes EINs.
- The organization gains/loses tax exempt status.

Auxiliary Audits

Please note: Audit forms and instructions can be located at:

http://vfwauxiliary.org/wp-content/uploads/Auxiliary-Audit-Form-Instructions.pdf, - http://vfwauxiliary.org/wp-content/uploads/Auxiliary-Audit-Form-with-Calculation-Explanation.pdf - http://vfwauxiliary.org/wp-content/uploads/Auxiliary-Blank-Audit-Form.pdf

Direct Deposit/ACH

Please note: ACH Authorization form can be located at http://vfwauxiliary.org/wp-content/uploads/ACH-Authorization-Form-for-Departments-and-Auxiliaries-FILLABLE.pdf

In an ongoing effort to "go green" and save every level of the organization time and money, National Headquarters will only issue funds via "Direct Deposit" or ACH instead of printing and mailing paper checks. This will ensure that money from National Headquarters is deposited immediately into your Auxiliary, District or County Council's bank account. No paper checks will be issued.

If your Auxiliary changes bank accounts, the Treasurer may log in to MALTA and update the bank account information for the Auxiliary by clicking on "**Stored Payment Method**". If the Treasurer updates the bank account information through MALTA, then NO paperwork will need to be submitted to National Headquarters.

OR

The Treasurer must fill out a blank ACH Authorization Form and attach a pre-printed voided check for the new bank account to the form. If a voided check is not available, a letter from the bank on the bank's letterhead indicating who is the new legal account holder, the routing number and account number, would be acceptable. These items would need to be immediately sent to the VFW Auxiliary National Headquarters office to the attention of the Accounting Department.

Donations Cheat Sheet (VFW Auxiliary)

Cancer Aid & Research Fund
Pay in MALTA or mail check payable to:
VFW Auxiliary
406 W. 34th St., 10th Fl.
Kansas City, MO 64111

Health & Happiness for National Home
Pay in MALTA or mail check payable to:
VFW Auxiliary
406 W 34th St. 10th Floor
Kansas City, Mo 64111

Young American Creative Patriotic Art Escrow Fund
Pay in MALTA or mail check payable to:
VFW Auxiliary
406 W 34th St. 10th Floor
Kansas City, Mo 64111

National Home
(All donations **OTHER** than **Health & Happiness** go directly to the National Home ie: Houses, Life Membership, Bricks, Special Requests ie: Kitchen, Van, Tribute Park, etc.)

Mail check payable to:
National Home for Children
3573 South Waverly Rd
Eaton Rapids, MI 48827

PLEASE NOTE:

Separate Checks MUST

Be Written For Each

Type of Donation.

Donations Cheat Sheet (VFW)

VFW Veterans and Military Support Programs
MAP (Military Assistance Program)
Unmet Needs
Operation Uplink TM
Veterans and Military Support Program
Mail check payable to:
VFW Headquarters
406 W 34th St 9th Floor
Kansas City, MO 6411

Patriot's Pen Scholarship Fund
Mail check payable to:
VFW Headquarters
406 W 34th St 11th Floor
Kansas City, MO 64111

PLEASE NOTE:

Separate Checks MUST Be Written For Each Type of Donation.