Vietnam Veterans of America
Attn: Finance Department
8719 Colesville Road, Suite 100
Silver Spring, MD 20910
Phone: 301-585-4000 ext 126, Fax: 301-585-5542, e-mail: djohnson@vva.org

ANNUAL FINANCIAL REPORT INSTRUCTIONS

Mail, fax, or scan and e-mail report to the address above.

In accordance with the VVA Constitution, by July 15th 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 15th.

2. All State Councils and Chapters must submit the following to the VVA National Office, Finance Department by July 15th:

   - 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-EX/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 15th WILL RESULT IN SUSPENSION OF THE STATE COUNCIL/CHAPTER.

Approved, motion 4-1, 1-13-18

VVA ANNUAL FINANCIAL REPORT FORM

FY 20 (3/1/_____Thru 2/28/_____)

Finance e-mail:
djohnson@vva.org

Finance Fax: 301-585-5542

Complete the following:

STATE COUNCIL:_____/ CHAPTER NO: _____

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 organizations).

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

OR

ATTACH A COPY OF YOUR 990, 990-EZ , AND 990-T if appropriate.

SUBMIT TO: djohnson@vva.org

NOTE: if you have not received an e-mail acknowledgement of receipt of your submission within 5 days, please call or e-mail:

Deborah Johnson @ 301-585-4000 ext 164 or djohnson@vva.org
Joe Sternburg @ 301-585-4000 ext 126 or jsternburg@vva.org

Approved, motion 4-1, 1-13-18