

Post Protection & Security

It is important, for the protection of your Post, that each of the following are filled:

Incorporation Papers - Department Constitution, Article X, Section 18 states: *“All Posts shall be incorporated under the laws of the State of Florida. Articles of Incorporation must be filed with the State of Florida, copy to the Department.”* Your application will be as a 501c (19), which identifies your Post as a non-profit, veteran service organization that is chartered by Congress.

An Annual report must be filed yearly to maintain “active” status. The report must be filed electronically online between January 1st and March 1st. The fee for the Annual Report is \$61.25. “Annual Report reminder notices” are sent to the email address you provide to the State of Florida when filing an Articles of Incorporation or filing an Annual Report. There is a \$400.00 penalty for filing after March 31st. To file any time after January 1st, go to dos.myflorida.com/sunbiz/

Supplemental Charter - When a Post becomes incorporated, it is necessary to apply for a supplemental charter. When a Post incorporates and changes its name, the change is usually enough for it to be considered by the government as a new entity, thereby requiring another Employer Identification Number (EIN). The old one is normally invalid. Play it safe, get a new one. This number is obtained through the IRS by submitting an SS-4 form.

The incorporation of a Post modifies the information sent in on the earliest inclusion letter reporting your EIN with National Headquarters. The legal name of the Post will appear on the incorporation papers or corporate charter with the state. A change in the name, even just adding “Inc.” to the name, will be reported to the IRS in September. National Headquarters needs to maintain your correct, legal, and accurate Post name on this report for the IRS exactly as it appears upon the corporate charter from the state. Any changes are to be sent to the National Headquarters office so the IRS records will remain up to date and the Post can avoid IRS issues.

When requesting a supplemental charter, please fill the form out in triplicate. A copy of your State issued Articles of Incorporation is required attachment to the supplemental charter application that is available from Department Headquarters. If the name of the Legion charter changes while a supplemental charter is in place, the supplemental charter will be null and void. A new supplemental charter application and Articles of Incorporation will need to be submitted to reflect the new name of the Legion Charter.

For further information call JoAnn Collins at 407-295-2631 ext. 228 or by email at jcollins@floridalgion.org.

Employer Identification Number (EIN) and Tax Exempt Status - Federal Tax Regulations require every subordinate American Legion Post that is obligated to file an Annual Information Return (Form 990), or if they maintain a bank account, must have an Employer Identification

Number (EIN). The American Legion is tax exempt under Section 501©(19) of the Internal Revenue Code of 1954 as amended.

The American legion is tax exempt under Section 501c (19) of the Internal Revenue Code of 1954 as amended. Therefore, Federal tax regulations require every subordinate Post that maintains a bank account and is obligated to file an Annual Tax Return (Form 990) to have an EIN.

All newly chartered Posts receive an SS-4 form in their new Post kit, prepared and sent by National Headquarters. The instructions should be closely followed in completing and submitting this form. When you receive the Post EIN, send a copy of the number and the Inclusion Letter (also in the packet) to National Headquarters so the Post may be listed as a tax-exempt charter of The American Legion. A listing of all new Posts, plus updates, is sent to the IRS by September 30th each year. Your bank and various venders will also need this number. Protect it.

Consumer's Certificate of Exemption for Sales and Use Tax - Application for consumer's Certificate of Exemption (Form DR-5) must be filed with the Florida Department of Revenue in order to enjoy tax-exempt purchases and leases when carrying on Post activities. A copy of the Certificate is to be sent to Department Headquarters.

Change of Address or Responsible Party IRS FORM 8822-B - IRS Form 8822-B must be completed within sixty (60) days of a change of identity of the Post's "Responsible Party" (after Elections) or change of address. The Responsible Party could be the Post Commander, Adjutant, Finance Officer or whoever has control over the funds.

Post Constitution and By-Laws - All Post must have Constitution and Bylaws per Department Constitution, Article X, Section 10. Each Post in the Department of Florida shall have its own Constitution and By-Laws, provided that it shall not conflict with the Constitution and By-Laws of the American Legion and The Department of Florida.

It is strongly recommended that Post Constitution and By-Laws be updated every three (3) years. *Please see Post Constitution and By-Laws Submission Procedures.*

Restriction of Post Property Form - Posts are required to notify Department and complete a Restriction of Post Property Form once a Post purchases or acquires property. No Post can sell or dispose of any real property without following Article X, Section 19a of the Constitution of the Department mandates that "No Post of the Department of Florida shall sell or otherwise dispose of any real property (real estate) without first obtaining the written consent of the Department Commander acknowledging receipt of written notice to The American Legion, Department of Florida NOT LESS than thirty (30) days prior to such sale or disposal, that all members of that Post have been given written notice, sent via Certified Return Receipt or other verifiable correspondence, of the proposed sale or other disposition. Written notice must include the place, date and time of meeting where the proposed sale of Post property will be discussed and voted upon. If a Post is financially unable to contact each member through verifiable correspondence, the Department will assist in contacting the Post members. Each Post Shall provide The American

Legion, Department of Florida with the minutes from the meeting in which the Post membership voted to sell the property and written acknowledgment of the forgoing, duly executed by the Post Commander and Adjutant, and in a form suitable to the Department. The Department Adjutant shall cause this written acknowledgment to be recorded through the County Recorder's Office in the county wherein the Post is located."

To find out if your Post already has a Restriction of Post Property form on file, contact the Executive Assistant, Rachel Castleberry, at 407-295-2631, ext. 239 or by email at rcastleberry@floridalegion.org.