

Air Force Sergeants Association Division 3

DIVISION 3 STANDING RULES 2019

Apr 27, 2019

REPORTS

1. **Introduction:** The latest AFSA Manual 100-1 Bylaws and 100-2 Policy and Procedures are dated October 2018. It is prudent to check the AFSA Website for the latest manuals and forms prior to preparation of a new report.
2. **Purpose:** To provide AFSA Division 3 Chapter Presidents/Officers guidance to help them submit AFSA quarterly and annual reports in a timely manner without extensive research of issued directives, and amend quarterly reports due dates for division management purposes.
3. **Authority:** AFSA Manual 100-2 dated October 2017, Principle 14, Section 2b. This standing rule was approved by the Division 3 membership attending its annual conference held April 26-27, 2019 and will be reviewed and reissued annually.
4. **Procedures:**

A. **AFSA Fiscal Year.** The AFSA Fiscal Year January 1 through December 31 each year. The AFSA calendar year is divided into 4 quarters as follows:

Q1 – 1 Jan-31 Mar 2018
Q2 – 1 Apr-30 Jun 2018

Q3 – 1 Jul-30 Sep 2018
Q4 – 1 Oct-31 Dec 2018

B. **Who to send the reports to?** All Division 3 chapter reports, quarterly and annual, will be sent to the Division 3 President. The Division President may decide to appoint a Reports Chair to assist in tracking reports submissions to minimize delinquencies. This function will serve to enhance division management like any other committee chair by helping chapters receive Administrative Support Payments (ASP) through timely submission of reports. Chapter Presidents will be notified how this process will work if implemented.

- (1) The Division President will review chapter reports and forward to AFSA HQs.
- (2) The Division President will maintain a file of AFSA reports received and will use a method of tracking when chapter reports were forwarded to headquarters.

C. **When must they be sent?**

- (1) **Quarterly Activity/Americanism and Financial Report.** Before preparing this report, check AFSA's website www.hqafsa.org to make sure to have the most current AAF form.
 - (a) AFSA Manual 100-2, Principle 14, Section 1.r.2, dated October 2018, states reports are due by 30 days following the end of each quarter. Administrative Support Payments (ASPs) are dependent upon timely submissions. It is expected that chapters have their reports submitted well in advance of established due dates, but we know circumstances

can prevent this. Regardless, the assignment of a more proactive role to the Division President in the reports preparation/submission process necessitates establishment of an earlier suspense to accomplish this management function.

(b) Therefore, in Division 3 due dates for chapters will be no later than the **20th day following the end of the quarter**. These extra days will afford the Division President time to review AAF reports and help chapters with timely submissions, thus helping each chapter receive their ASP.

(c) The quarterly AAF Report is set-up for and must be prepared on the same form for all 4 quarters. Chapters need to change the Activities/Americanism entries to reflect the months reporting. Within the financial section chapters must include all financial transaction from the preceding quarters and change the file name to reflect the current quarter. The file name should show the chapter name, the report type, the quarter, and/ budget year. **Naming Convention: 0872 AAF 1st qtr 2018.**

(2) **Annual reports.** There is no reason to wait until the last minute to prepare these reports. Forms can be downloaded from the AFSA HQs website. All reports must be sent to the Division President not directly to AFSA HQs.

(a) **Audit.**

The annual audit is **due not later than February 15th**. Electronic submission of the Audit is acceptable and must be signed by the Chapter President and two Audit Committee members. Therefore, to email the audit, print the completed form, obtain all required signatures, and then scan and email to the Division President. Otherwise, it must be printed, signed, and mailed to the Division President. **Naming Convention: 0985 Audit 2018.**

(b) **Budget.** The annual budget is **due NLT than January 15th each year**; same reference as the audit above. Tip: Start preparing this report in November or December, don't wait until January. Do not wait for the elections to be held to draft the budget. Do the initial preparation and let the new chapter executive council make changes to the budget. **Naming Convention: 0851 Budget 2018.**

(c) **Directory of Officers.** A Directory of Officers **must be submitted NLT January 15th of each calendar year, and within 15 days of any changes**. Most chapters have elections and installation of officers in the first few months of the calendar year. A report is required within 15 days of the new officers taking office. Regardless, even if there are no changes, a Directory of Officers has to be submitted at the beginning of every year and NLT January 15th. The same AFSA Manual 100-2 reference as for Audit and Budget above applies; as does AFSA Manual 100-4, Principle 1, Section 1a, updated October 2016. **Naming Convention: 0988 DOO 2018.**

(d) **IRS Group filing Authorization.** AFSA is tax exempt under Section 501(c) (19) of the Internal Revenue Code. To extend this tax-exempt umbrella to the divisions and chapters, AFSA files annually a 990 Form Group Return. To properly prepare the group return, AFSA must have the financial information and activities of each division and chapter, and a properly signed authorization to let AFSA Headquarters include the

division and chapters on the Headquarters 990 Form. This Form must reach AFSA Headquarters by **November 15th** every year. Any chapter failing to submit the authorization on time may have to file their own tax forms with the IRS. **DO NOT wait until November 15th. NamingConvention: 0984 990 Form 2018**

(3) Following directs when reports are due to HQ AFSA. Don't forget the Division President needs time to review to review each report for accuracy and management purposes:

Report	Due Date	Interval
Chapter Group Filing Authorization Form 990	November 15	Yearly
Approved Budget	January 15	Yearly
Audit	February 15	Yearly
Directory of Officers	January 15 and 15 days after anytime changes occur throughout the year	Yearly and as needed
Activity & Americanism, Financial Report	20 days from end of quarter	Quarterly

(4) **Federal Identification Numbers (FEIN):** Each AFSA division and chapter is assigned a tax identification number (TIN) or employer identification number (EIN) that should be used on bank accounts and whenever an identification number is required. This number is required on the AAF and annual group filing authorization reports. The following are the FEINs assigned to each chapters:

Div 3	90-0392103	881	91-1772733	972	52-1247427
804	51-0212369	883	36-4859211	984	52-1246962
851	52-1247656	951	52-1247565	985	52-1246963
858	51-0252141	959	52-1247406	988	52-1246829
872	52-1247561	964	52-1246820	990	91-1772773

5. **Alert:** Reference AFSAM 100-4, Principle 1, Section 5 updated October 2018. The importance of filing all reports timely is critical and the reasons are given in this manual. **Division/chapters failing to submit a quarterly report within established timeframes will be considered INACTIVE.** As briefed at the conference, if unsure of something, don't sit back and do nothing - ASK??

6. **Waivers:** Another important negative impact on the chapter for not filing a report on time is the loss of their ASP. Depending on the size of chapter membership, it's more loss for some than others. The point is that it's so unnecessary to lose ASP. Reports have to be filed, so just file them timely. There is **NOT** a provision to seek a waiver.

//Signed//

STEVEN N. ZALESKY

President, AFSA Division 3

Distribution:

AFSA International President

Division Executive Council

Division 3 Chapter Presidents