

Illinois State Organization
National Society Daughters of the American Revolution
Marria Elliott Blinn, State Regent

Diane Eads, State Treasurer
1500 Independence Avenue, St. Charles, IL 60174
Treasurer@ildar.org 630-802-7599

Chapter Treasurers will receive a separate envelope at DAR Days with important information to help carry out their duties. Forms in the envelope are:

- State Information Packet from State Treasurer
- Guide for Chapter and State Treasurers (Form TG-3000)
- Two State Remittance Forms
- Good Financial Practices (from NSDAR site)
- Budgets and Sample Budget
- Record Retention information
- 990 Forms – Filing Required Reports
- 990N Filing Receipt - Sample
- Financial Report (Annual) for Chapters-Sample
- Audit Information letter (from NSDAR site)
- Auditor or Internal Auditing Committee Information
- Audit Committee Sample Report
- Illinois DAR News Money Contribution Recognition Form
- Memorial Gift Honorarium Recognition Form

Remittance Forms

This 2-part form must be used when any funds are submitted to the State Treasurer or Assistant State Treasurer. Checks must be payable to **ISO NSDAR**. Please include a self-addressed, stamped #10 envelope. This will be used to return your copy of the remittance form and a new blank remittance form. Also, the remittance form can be downloaded from the state's member website. Please note, if the fund is not listed on the remittance form, please contact the State Treasurer before sending the money. The Requested State Funds Donations fund amounts shown in bold are minimum recommended amounts to fund State projects.

All donations to the National Society must be submitted online or via check to NSDAR, payable to "Treasurer General NSDAR".

Membership Dues

National Dues: Chapter dues invoices from NSDAR are available online through eMembership. Online payment is strongly encouraged. Dues are due to NSDAR by **December 1** and are \$52 per member. National dues must be received on time for the chapter to have voting privileges at Continental Congress. To earn CAA credit, at least 90% of the dues for your chapter must be paid in a single payment by December 1 when remitting dues via Chapter Direct Payment.

State Dues: All members, including new and life members, pay state dues. State dues must be postmarked on or before **December 1** and are \$8 per member. Chapters must make payment by this deadline for delegates to have voting privileges at State Conference. It is recommended that the chapter dues check be sent with a tracking feature (FedEx, UPS, USPS Certified letter) or simply have your envelope manually postmarked at the USPS station and take a picture of the cancelled envelope for confirmation that your payment was sent in a timely manner in case your letter is lost en route to the State Treasurer.

New chapter members from transferring in, reinstatements, or "brand new" members between December and June must also pay State Dues. Chapter Treasurers may send the \$8 dues as these new members join their chapter.

990 Filing and Annual Financial Reports

At the end of the chapter's fiscal year, as set by your chapter by-laws, three things must happen:

1. Chapter Annual Report must be prepared. An example of this report is in the treasurer's packet and on the state site under the Treasurer's SIP.

2. The chapter must file an annual 990 with the IRS by the 15th of the 5th month following the end of your chapter's fiscal year. Most chapters qualify for the 990N (ePostcard) which is filed on-line. This can be found at <https://sa.www4.irs.gov/epostcard/>

Failure to file for three (3) years in a row will result in a chapter losing its individual tax-exempt status.

990-N: Chapters and state organizations with annual receipts less than or equal to \$50,000 file Form 990-N

990EZ: Chapters and state organizations with annual receipts less than \$200,000 and assets below \$500,000 file Form 990EZ.

990: Chapters and state organizations with annual receipts greater than or equal to \$200,000 and assets greater than or equal to \$500,000 file Form 990.

The image shows the top portion of IRS Form 990-N, titled 'Form 990-N Department of the Treasury Illinois Revenue Service'. To its right is the 'Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990'. The year '2024' is prominently displayed. Below the title, there are fields for 'A. For the 2018 calendar year, or tax year beginning and ending', 'B. Check if applicable' (with checkboxes for 'Terminated, Out of Business' and 'Gross receipts are normally \$50,000 or less'), 'C. Name of organization', 'D. Employer identification number', and 'F. Name of Principal Officer'.

3. An annual audit of the chapter financial statements must be done. The composition of the audit committee will be specified in your chapter bylaws. A sample of the audit committee report is in the Treasurer's packet. At the end of the chapter's fiscal year, mail or email a copy of the 990 acceptance verification, the Chapter Annual Report, and signed Chapter Annual Audit Report to State Treasurer, Diane Eads.

Memorials, Honorariums and Gifts

These donations are sent to the State Treasurer with a completed *Illinois DAR News* Contribution Form, a State Remittance Form, a check and a self-addressed stamped #10 envelope. A copy of the donation form is included in the Treasurer Packet with six forms per page. Additional copies of this form may be found on the Illinois Treasurer SIP website page.

The Illinois Memorial Gift Honorarium Recognition Form may be used by chapters to notify the family that a donation has been made in memory of the member.

The GUIDE FOR CHAPTER AND STATE TREASURERS, included in the Treasurer Packet, has important information. Please take time to read through it.

Lastly, do you have your Password for eMembership access? Emembership.dar.org There are helpful areas such as:

- chapter member list
- membership anniversary dates
- new member list
- you can pay Chapter Achievement Award donations (\$100 minimum for 175 CAA points) and national dues there. Deadline for CAA credits and National Dues is December 1.
- be sure to have your President General \$7.50/member donation paid in full by the end of the President General's term, June 2028. However, the President General is coming to our Illinois State Conference in April **2027**, and she will have a 100% Participation Certificate to present to each chapter who has paid completely by one month prior to her visit.

Currently, 87% of Illinois chapters use eMembership for chapter dues payments and President General Project donations. You don't have to worry about chapter checks getting "lost in the mail" with Chapter Direct Payments through eMembership. Please ask for help me if you need help to get your chapter set up. The deadline to sign up for electronic dues payment is Oct 26.

I look forward to working with your chapter treasurers. Please feel free to contact me with any questions.

In DAR service,

A handwritten signature in cursive script that reads 'Diane Eads'.

State Treasurer, Illinois State Organization NSDAR