Soroptimist improves the lives of women and girls through programs leading to social and economic empowerment.
Table of Contents

FORWARD .................................................................................................................................................... 3
Club Treasurer Guidelines .......................................................................................................................... 4
  Responsibilities ........................................................................................................................................ 4
  Preparing required tax forms .................................................................................................................... 4
  Essential Report Elements ....................................................................................................................... 5
  Preparing the Budget ............................................................................................................................... 5
  Preparing for a year-end audit .................................................................................................................. 6
Club Treasurer Calendar .............................................................................................................................. 8
SIERRA PACIFIC REGION TRANSMITTAL FORM (5008 R) ...................................................................... 10
Sample Club Budget .................................................................................................................................. 11
Club Audit Procedure .................................................................................................................................. 13
A. GOVERNANCE AND MANAGEMENT POLICIES ........................................................................... 17
B. CONFLICTS OF INTEREST POLICY ............................................................................................... 17
C. DOCUMENT RETENTION AND DESTRUCTION POLICY ............................................................... 18
D. CODE OF ETHICS ............................................................................................................................... 18
IMPORTANT NOTICE REGARDING SIA DUES ...................................................................................... 19
IMPORTANT INFORMATION REGARDING TAX STATUS ....................................................................... 20
FINDING THE SOROPTIMIST FORMS ................................................................................................. 22

Disclaimer: Nothing in this presentation or in the handout constitutes legal or tax advice. For legal or tax advice please consult an attorney or tax advisor.
Enjoy your term as club treasurer! There is no position in your club that will teach you more about Soroptimist. Your job can be an easy one, or a difficult one, depending upon many factors – most of which you can control.

Here are some general suggestions that should help to make your job easier.

1. Obtain a copy of your club’s bylaws and procedures and carefully review the portions pertaining to the specific duties of treasurer and the duties of assistant treasurer, if applicable. It is to your benefit to become familiar with all aspects of both of these documents. As a member of your club’s board of directors, you will also be participating in policy decisions in addition to those dealing with finance.

2. Request your club president to provide you with copies of all releases received from the region and federation, which relate to the financial obligations of your club. In addition become familiar with your club’s obligations to the region and to federation as outlined in this manual.

3. Take it upon yourself to initiate action required in connection with reports to your board and club as well as forms and reports to the region and federation. Remind your president of due dates – don’t wait to be asked!

4. Read the “Club Treasurer Guidelines” following this forward. Whether or not you perform your duties promptly and in good form can create a “good” or “bad” reputation for your club.

5. RESPOND TO ALL REGION AND SIA HEADQUARTERLY CORRESPONDENCE PROMPTLY.

6. MEMBERSHIP RECORDS – depends on you! Send your region treasurer copies of 5008’s and 5010’s at the same time you send these forms to HQ. The region treasurer needs these forms along with region dues and fees even if you make the changes at HQ on line.

7. Don’t feel embarrassed about contacting your region treasurer for answers to questions. There is no such thing as a silly question. The region treasurer is there to help at all times and will be glad to do so.

Charlie Rodgers, SPR Treasurer
1918 Berkeley Ave
Hughson, CA 95326-9610
(h) (209) 883-0891
sptreasurer@soroptimist.net
Club Treasurer Guidelines

Responsibilities

The treasurer shall:
- receive, record and deposit all funds
- send notices of financial obligations to club members
- provide a monthly report to the board of members who have not met financial obligations
- furnish financial reports as required by the board and the club
- pay bills for authorized expenditures provided in the club’s budget
- obtain board approval for payment of bills not covered by the budget
- prepare statement of receipts and disbursements for the fiscal year, and arrange for annual audit (audit should be completed by August 15 if the club fiscal year runs July 1 to June 30)
- prepare and file tax reports as required by national, province/state, or local requirements
- within 30 days, report membership changes to headquarters, including new and reinstated members, transfers, terminations and other information changes
- perform any other duties as set forth in the club bylaws.

Preparing required tax forms

Clubs are responsible for filing any forms required with their national, provincial/state or local tax authorities. California clubs go to Franchise Tax Board webpage:  https://www.ftb.ca.gov/businesses/Exempt-organizations/Filing-Requirements.shtml

In the United States, clubs that have filed the appropriate paperwork with SIA headquarters are exempt under section 501(c)(3), and must file the following forms:

*Form 990—Annual IRS Return*
An annual statement of gross income, receipts and disbursements on this form is required by law of every organization exempt from tax under section 501(c) of the Internal Revenue Code. This form shall be prepared in accordance with the method of accounting regularly employed in keeping the club books. The due date for filing this return is November 15 (if the club’s fiscal year is July 1-June 30). The return should be signed by the president, vice president, or treasurer, and then filed with the Internal Revenue Service.
**Form 1099—Miscellaneous—Statement of Miscellaneous Income**
Each January, IRS Form 1099 must be provided to the previous year’s club-level award recipients (e.g., Live Your Dream: Education and Training Awards for Women (*formerly Women’s Opportunity Awards*), Violet Richardson Awards, and other club cash award recipients) if the amount of the award is $600 or more. The form must be supplied to each recipient by January 31, and a copy must be provided to the IRS no later than February 28.


In Canada, clubs are exempt under the Income Tax Act of Canada, section 149(1) (1).

**Essential Report Elements**
When preparing the various types of reports required to effectively carry out the responsibilities of treasurer, make sure to include the following information:

*Treasurer’s Report*
- balance on-hand at the beginning of the period for which the report is made
- receipts (money received) during the period of the report
- disbursements (money paid out) during the period of the report
- balance on-hand at the close of the period for which the report is made.

*Treasurer’s Annual Report*
- balance at beginning of fiscal year
- receipts by category (e.g., dues, fundraising, interest/investments)
- disbursements by category
- balance on-hand at end of fiscal year.

*Comparative statement*
- budget by category
- actual receipts and disbursements by category
- over (under) comparison.

**Preparing the Budget**
The finance or budget committee should write one budget which accurately reflects the Soroptimist mission and maintain records in accordance with the one budget. There is no requirement to keep service funds segregated, but documentation must be kept regarding how funds donated for specific projects are spent if those funds were earmarked by donors for specific purposes. Clubs in the United States should consult [*501(c)(3) Organizations, Fundraising and the IRS – Information for U.S. Clubs*](http://membersarea.sia.org/membership), available in the membership section of the members area of the SIA website, for additional informational regarding budgeting and accounting.

Based on a review of the actual income (receipts) and expenses (disbursement) for the previous two years, the finance or budget committee should prepare the upcoming budget.
INCOME ESTIMATES

- Dues (will membership remain stable, increase, decrease?)
- Special assessments: fees, charges, or other member billings (are there any in place?)
- Interest (anticipated return on savings or checking accounts, or other investments)
- Donations (from members or others outside of the club), sponsorships or grants
- Other sources of income (such as anticipated revenue from fundraising projects)

EXPENSE ESTIMATES

*General expenses to operate the club should include:*

- Officers’ and standing committee expenses (postage, telephone, stationery, account books, mileage, expenses related to fundraising, etc.)
- Print jobs (newsletters, bylaws, rosters, brochures, etc.)
- Professional fees (post office box, bank fees, accounting, audit, legal fees)

*General membership fees include:*

- SIA dues (includes SI dues and club liability insurance in certain geographic areas) and region dues
- Region conference fees (annual fee; payment allows club to remain in good standing and have voting delegates at annual region conference)
- Club convention fees (in even numbered years; payment allows club to remain in good standing and have one voting delegate at the biennial SIA convention)
- Delegate expenses (transportation, room, board) for region conferences and SIA conventions
- Other member education meetings, including registration fees plus attendee expenses

*General program/service expenses to meet the mission of the club:*

- Award honoraria (for Live Your Dream Awards, Violet Richardson Award, Making a Difference for Women Award honorees and other club award recipients)
- Donations to SIA via Club Giving and Founders Pennies to support federation-level programs
- Public awareness expenses (to design and place ads for program publicity and provide gift subscriptions of *Best for Women*)
- Other club projects
- Program speaker honoraria

**Preparing for a year-end audit**

Each club should have a year-end audit or examination of their books. There are several different forms of audit:

- Professional audit by a certified public accounting (CPA) firm
- Compilation and review by a CPA
- Audit committee of club members

Whatever form of audit and examination the club will use, the auditors will need the following information:

- Bylaws
- Procedures or other standing rules
- Meeting minutes
- Adopted budget
- Treasurer’s reports
- Annual financial report for prior year
The treasurer should provide:
- Access to receipt and disbursement support documents
- Ledger
- Bank books
- Check register
- Monthly bank statements
- Amount of cash on-hand
- Authorization to obtain statements from bank and/or other investment accounts

The auditors should provide a report that contains:
- Certification that the annual financial statement has been audited and found to be correct (the report should be adopted by the club)
- Any weaknesses found in the accounting procedures (for information only, with no action taken)

AUDIT PROCEDURE FOR CLUB COMMITTEES
If the club does not have a professional audit by a CPA firm or a compilation and review by a CPA, an audit committee should be appointed by the club president. The audit committee should use a professionally developed audit tool and procedures to conduct the audit. A professionally developed tool, Club Audit Procedure, is available in the membership section of the members area of the SIA website.
# 2017 – 2018 Club Treasurer Calendar (Sierra Pacific Region)

<table>
<thead>
<tr>
<th>Due date</th>
<th>Item and form used</th>
<th>Send form and/or payment to</th>
<th>Copy to</th>
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<tbody>
<tr>
<td>July 1</td>
<td>Members’ annual dues and roster; magazine subscriptions for life members and gift subscriptions</td>
<td>SIA headquarters</td>
<td>Region treasurer</td>
</tr>
<tr>
<td>July 1</td>
<td>Founders Pennies* (send with dues or at a later date)</td>
<td>SIA headquarters</td>
<td></td>
</tr>
<tr>
<td>July 1</td>
<td><strong>Form 200</strong> (club president and treasurer information)</td>
<td>SIA headquarters</td>
<td>Region treasurer &amp; Governor</td>
</tr>
<tr>
<td>July 1</td>
<td><strong>Region Dues</strong> (Annual Dues Form)</td>
<td>Region Treasurer</td>
<td></td>
</tr>
<tr>
<td>Fall – See Call</td>
<td>District Meeting Registration</td>
<td>Region Treasurer</td>
<td></td>
</tr>
<tr>
<td>September</td>
<td><strong>File Raffle Report</strong> (CT-NRP-2) – for raffles held between 9/1/16 and 8/31/17</td>
<td>Office of the Attorney General Registry of Charitable Trusts PO Box 903447 Sacramento, CA 94203-4470</td>
<td></td>
</tr>
<tr>
<td>September</td>
<td>File application to hold raffles between 9/1/17 and 8/31/18</td>
<td>Office of the Attorney General Registry of Charitable Trusts PO Box 903447 Sacramento, CA 94203-4470</td>
<td></td>
</tr>
<tr>
<td></td>
<td><em>Form CT-NRP-1</em>*</td>
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<tr>
<td></td>
<td>*Franchise Tax Board “Entity Status Letter”</td>
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<tr>
<td></td>
<td>By:</td>
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<tr>
<td></td>
<td><strong>March 31, 2018</strong></td>
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<td>or</td>
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<td></td>
<td><strong>May 31, 2018</strong></td>
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<td></td>
<td>Club Giving Contribution (Financial Transaction Form):</td>
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<td></td>
<td><strong>Can be sent in any time after 7/1/18</strong></td>
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<td></td>
<td><strong>Deadline for recognition at SPR Conference</strong></td>
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<td></td>
<td><strong>SIA Deadline</strong></td>
<td></td>
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<tr>
<td>November 15</td>
<td>IRS Form 990 (U.S. Clubs)</td>
<td>Appropriate IRS service center</td>
<td></td>
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<tr>
<td>(if fiscal year is July 1-June 30)</td>
<td></td>
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<tr>
<td>November 15</td>
<td>California Form 199</td>
<td>Franchise Tax Board</td>
<td></td>
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<tr>
<td>(if fiscal year is July 1-June 30)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 15</td>
<td><strong>Annual Registration Renewal Fee Report (RRF-1)</strong></td>
<td>Attorney General’s Registry of Charitable Trusts PO Box 903447 Sacramento, CA 903447</td>
<td></td>
</tr>
<tr>
<td>(if fiscal year is July 1-June 30)</td>
<td></td>
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</tr>
<tr>
<td>Date</td>
<td>Item and form used</td>
<td>Send form and/or payment to</td>
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<tr>
<td>January 31</td>
<td>IRS Form 1099-MISC</td>
<td>Award recipients receiving $600 or more from the club</td>
<td>IRS by February 28</td>
</tr>
<tr>
<td><strong>Due date</strong></td>
<td><strong>Item and form used</strong></td>
<td><strong>Send form and/or payment to</strong></td>
<td><strong>Copy to</strong></td>
</tr>
<tr>
<td>By March 15 (even years only; billed in January)</td>
<td>Convention fee <strong>Will be billed in early 2018</strong></td>
<td>SIA headquarters</td>
<td></td>
</tr>
<tr>
<td>Spring – See Call</td>
<td>Regional Conference Registration</td>
<td>Region Treasurer</td>
<td></td>
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<tr>
<td>April/May</td>
<td>Attend meeting of club finance committee, as ex-officio member, to prepare the budget for the upcoming fiscal year</td>
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<tr>
<td>Within 30 days</td>
<td>Form 5008 for new and reinstated members, and Form 5010 for any other membership changes***</td>
<td>SIA headquarters</td>
<td>Region treasurer</td>
</tr>
<tr>
<td>Within 30 days</td>
<td>Form 5008R for new and reinstated members <strong>Please include a copy of the Form 5008 sent to SIA</strong></td>
<td>Region Treasurer</td>
<td></td>
</tr>
<tr>
<td>Any time</td>
<td>Laurel Society membership***</td>
<td>SIA headquarters</td>
<td></td>
</tr>
<tr>
<td>Any time</td>
<td>Individual or other club contributions not related to Club Giving***</td>
<td>SIA headquarters</td>
<td></td>
</tr>
<tr>
<td>Any time</td>
<td>Contributions to special Soroptimist programs (e.g., SI President’s Appeal, Disaster Relief)***</td>
<td>SIA headquarters</td>
<td></td>
</tr>
</tbody>
</table>

*Use the Financial Transaction Form, available in the membership section of the members area of www.soroptimist.org, to make contributions or payments via check, bank wire transfer or credit card.

Charlie Rodgers  
Sierra Pacific Region Treasurer  
1918 Berkeley Avenue  
Hughson, CA 95326

Soroptimist International of the Americas (SIA Headquarters)  
1709 Spruce Street  
Philadelphia, PA 19103
SIERRA PACIFIC REGION TRANSMITTAL FORM (5008 R)

Soroptimist International of____________________________
Treasurer____________________________________________
Telephone___________________________________________
email_______________________________________________
Address____________________________________________

REMITTANCE

New Member Dues___________@$11.00 =________
New Member Fellowship*_________@$5.00 =________
Reinstated Member Dues_______@$11.00 =_______
Reinstated Member Fellowship*____@$5.00 =________
Total number of SIA Membership forms attached________

The total number of forms should equal total of members submitted

Total enclosed $__________________

*Both the member dues AND the fellowship dues are required for a total of $16 per person.

Make Checks payable to: SIERRA PACIFIC REGION

Mail to: Charlie Rodgers, SPR Treasurer
1918 Berkeley Ave
Hughson, CA 95326

Office use: Date Received_____________Check#_____________
Sample Club Budget

**Income**
- Membership dues (club, region and federation) $_____
- Fundraising/Event Income (before expenses) $_____
- Donations $_____
- Grants $_____
- Interest $_____
- Miscellaneous $_____
- **Total income** $_____

**Expenses**

*Program expenses*
- Soroptimist Live Your Dream: Education and Training Awards for Women (formerly Women’s Opportunity Awards) $_____
- Dream It, Be It: Career Support for Girls $_____
- Soroptimist Ruby Award $_____
- Club giving donation to SIA (recommended: 10% of local fundraising) $_____
- Founders’ Pennies* $_____
- Other Service Projects $_____
- **Program public awareness/publicity** $_____
- **Program Expenses subtotal** $_____

*Membership expenses*
- Region dues $_____
- Federation dues (SIA dues and fees, SI dues, club liability insurance)* $_____
- Region conference fee $_____
- Federation convention fee (even numbered years only)* $_____
- Region conference delegate(s)—meals, lodging $_____
- Federation convention delegate—meals, lodging (even numbered years only) $_____
- Region leadership workshop $_____
- Fall region meetings (or district meetings) $_____
- **Membership pins and nametags** $_____
- **Membership expenses subtotal** $_____

Improving the lives of women and girls through programs leading to social and economic empowerment.
Fundraising expenses

Fundraising/Event expenses $_____
Fundraising expenses subtotal $_____

Operating expenses

Operating expenses (postage, stationery, bank fees, web hosting, etc.) $_____
Operating expenses subtotal $_____

Total expenses $_____

Net Gain/(Loss) $_____

*For current dues and fees amounts, visit the members area of www.soroptimist.org or contact headquarters at siahq@soroptimist.org.
Club Audit Procedure

The following procedure was developed by Mary L. Randolph, PRP, CCP-T, and is used with her permission with slight modifications for Soroptimist.

COMMITTEE WORKSHEET

1. Obtain all records which should include:
   a. Checkbook ___  f. Copy of Budget ___  k. Checks ___
   b. Bank Statements ___  g. Official Minutes ___  l. Bylaws, Financial Policies, etc. ___
   c. Treasurer's Reports ___  h. Cash on hand ___
   d. Cash Receipts ___  i. Savings Records ___
   e. Disbursement Records ___  j. Investment Records ___

2. CHECK for: ACCURACY
   To prove the accuracy of the books, take beginning balance established by last audit. This should correspond to the opening balance for the current year. (Carry Over) $ ________.

3. ADD receipts for the entire year:
   a. Dues $ __________
   b. Interest __________
   c. Contributions __________
   d. Misc. Income (________________________) __________

   This will EQUAL the TOTAL FUNDS available. $ __________

4. SUBTRACT all disbursements:
   a. Supplies $ <__________>
   b. Vouchers/Allocated management expenditures <__________>
   c. Bank Fees <__________>
   d. Speakers/Programs <__________>
   e. Misc. (________________________) <__________>

   This will be the BALANCE ON HAND. $ __________
   a. This should agree with the Treasurer's Financial Report
   b. This should agree with the bank balance, plus any cash on hand and deposits made but not yet recorded on the bank statement.
5. RECONCILE the Bank Statements:

   a. Take BALANCE FROM THE LAST STATEMENT $ _____________
   
   b. ADD Outstanding Deposits ______________________
   
   c. SUBTRACT Outstanding Checks <___________ >
   
   d. RESULT, adjusted Bank Balance $ __________

6. RECONCILE the Checkbook:

   a. Checkbook BALANCE $ _____________
   
   b. ADD interest, credits ______________________
   
   c. SUBTRACT any Bank Charges < _____ >
   
   d. RESULT, adjusted Check Book Balance $ __________

   (Balance on Hand)

7. NOTE: Savings and Investment records can be included in #3 through 6 or each can be accounted for separately. If accounted for separately, transfers between accounts need to be included as a line item. The adjusted Checkbook (plus Savings and Investment) Balance and Bank Balance must agree and this balance plus any cash on hand is the same as the Balance On Hand from calculations above. If they do not agree, look for your error or an error in the Treasurer’s books.

8. CHECK for: AUTHORIZATION

   From the minutes, bylaws and your personal knowledge, determine that all disbursements were authorized. Unless your bylaws (or other qualified document) so state, the listing of an item in the budget does not authorize expenditure. Bills or receipts should support all disbursements.

9. COMPLETE REPORT and PRESENT for Adoption

   Your report should be short and to the point. State what your review included, what you found, your opinion of the book balances and any recommendations you may have. (See suggested reports; prepare and present the report which reflects the audit committee’s findings.)
AUDIT REPORT

DATE: __________________________

TO: ______________________________

FROM: 20 -20 Audit Committee

RE: Report of Audit Committee

The audit committee has examined the treasurer's books for the (period, fiscal year, etc.) in compliance with the procedures and authorizations set forth in the club’s Bylaws, Rules of Order, Procedures and Financial Policies.

The Balance at the beginning of the fiscal year was: $ ______________

Total Receipts for the fiscal year were: $ ______________

Total Disbursements for the fiscal year were: $ < ______________ >

The Closing balance for the fiscal year was: $ ______________

All receipts, deposits, vouchers and disbursements have been accounted for and validated. The bank statements have been reconciled and found in order. (Or Some receipts, deposits, vouchers, and/or disbursement records are missing. The audit committee needs additional information before completing the audit.)

The audit committee has made the following recommendations:

1.

2.

The audit committee wishes to commend the treasurer for the accuracy and completeness of the records submitted for review.

The audit committee finds the books to be in order as of ________________.

AUDIT COMMITTEE:

________________________________________

________________________________________

________________________________________
AUDIT REPORT

DATE: __________________________

TO: ____________________________

FROM: ______ Audit Committee

RE: Report of Audit Committee

The audit committee has examined the Treasurer's books for the ________ (period, date, fiscal year, etc.) in compliance with the club’s Bylaws, Rules of Order, Procedures, and Financial Policies. The audit committee was unable to perform a true and adequate audit due to lack of information or inadequacy of the books as presented.

The Balance at the beginning of the fiscal year was: $_________

Total Receipts for the fiscal year were: $_________

Total Disbursements for the fiscal year were: $_________

The Closing balance for the fiscal year was: $_________

The audit committee found the records to be inadequate for proper audit and recommend a professional audit performed.

The audit committee finds the books not in order and/or discrepancies found in the records as follows:

1.

2.

The audit committee met and determined that the books were not in order as of ________________

AUDIT COMMITTEE:

____________________________________

____________________________________

____________________________________
A. GOVERNANCE AND MANAGEMENT POLICIES

1. The Internal Revenue Service believes that governing boards should be composed of persons who are informed and active in overseeing a charity’s operations and finances.

2. Although the Internal Revenue Service does not require charities to have governance and management policies, the Internal Revenue Service will review an organization’s application for exemption and annual information returns to determine whether the organization has implemented policies relating to conflicts of interest, document retention and destruction and a code of ethics. The clubs in the region are either an unincorporated or corporate 501 (C) (3) organization, thus the IRS can review their annual tax return to determine compliance with the charitable criteria which includes policies relating to but not limited to conflicts of interest, documentation retention and destruction and code of ethics.

B. CONFLICTS OF INTEREST POLICY

1. The purpose of the conflict of interest policy is to protect the tax-exempt organization’s interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer, director, or member of the organization, or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

2. Whenever a director, officer or member has a financial or personal interest in any matter coming before the board of directors, the board shall ensure that:

   • The interest of such officer or director is fully disclosed to the board of directors.

   • No interested officer or director may vote or lobby on the matter or be counted in determining the existence of a quorum at the meeting of the board of directors at which such matter is voted upon.

   • Any transaction in which a director or officer has a financial or personal interest shall be duly approved by members of the board of directors not so interested or connected as being in the best interests of the organization.

   • Payments to the interested officer or director shall be reasonable and shall not exceed fair market value.

   • The minutes of the meetings at which such votes are taken shall record such disclosure, abstention and rationale for approval.
C. DOCUMENT RETENTION AND DESTRUCTION POLICY

1. The IRS Letter of Determination and the State of California Letter of Determination shall be a permanent record of this organization.

2. All financial documentation shall be kept for 7 years – method of destruction shredding.

3. The minutes of meetings are permanent records of this organization.

D. CODE OF ETHICS

1. The code of conduct for all members is to observe high standards of business and professional ethics in the conduct of their duties and responsibilities.

2. Members must practice honestly and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.
Federation dues payments must be received at headquarters by **July 1, 2017**, as noted in Federation Procedures, which state:

C. **FEES**  6. Annual dues are payable on or before July 1. Clubs that have not remitted dues by August 1 shall also remit a late fee of $100. Clubs that have not remitted dues by September 1 shall also remit a late fee of $150. Those clubs whose dues payments are not received by September 1 will receive a letter from the Executive Director stating that the club charter will be forfeited unless dues and late fee of $150 are received by October 1.

- Dues for Regular members (which now includes those members formerly categorized as Embarking or Retired/Unemployed) have **increased** to $72.00 per member.
- Soroptimist International per capita payment **remains** $5.00 per member due to favorable exchange rates.
- Club liability insurance **remains** $3 per member in the United States, Canada, Puerto Rico and Guam due to upgrades in the policy coverage.
- Founders Pennies **remains** at 6 cents for each year of Soroptimist’s existence, for a voluntary contribution of $5.82 per member.
- Life Member dues **remains** $10.00 per member, newsletter subscriptions are not included. As a reminder, only “life members” designated prior to July 1, 2001 are able to maintain this status at the federation level. Please check your rosters carefully and make sure dues are remitted for all life members that are continuing their membership. Note, if life member dues for a current member are not remitted, or if a life member decides to change to another member type or terminates her membership and then decides to return to membership, she cannot return to life member status.

**Please note for club budgeting:** The convention fee for the 45th Biennial Convention to be held July 30–August 2, 2018 in Yokohama, Japan, may be as high as $500, pending the approval of the Board of Directors at their next meeting in June. The convention fee is paid by all clubs to cover the costs of conducting SIA business. **All clubs are required to pay the fee regardless of their intent to send a delegate to convention.**

**Dues Resources:**
All forms and instructions to pay 2017–2018 dues are available on the SIA website [Pay Dues/Fees Page](http://www.soroptimist.org/members/membership/paydues.html)

**Don’t Forget:**
Please update any incorrect emails or postal mail addresses that are listed on your club’s roster. Incorrect addresses cost SIA money in postal returns and non-delivery of time-sensitive electronic messages. Please help to keep our database as up-to-date as possible!
IMPORTANT INFORMATION REGARDING TAX STATUS

DO NOT LOSE YOUR CLUB’S 501(c)(3) STATUS

All Soroptimist clubs in the United States who hold 501(c)(3) tax exempt status, either independently or through SIA’s group exemption, are REQUIRED by the IRS to file an annual 990-series return, either Form 990, 990-EZ, or 990-N (ePostcard). Clubs with a tax/fiscal year ending on June 30th must file by November 15th each year.

Any 501(c)(3) group that has not filed a required 990-series form for three consecutive years will automatically lose their tax-exempt status. This has already happened to several Soroptimist clubs.

If your club loses its tax-exempt status, you will need to file regular for-profit corporate tax returns, and pay income taxes. If your club loses its 501(c)(3) status, it can no longer receive tax-deductible charitable contributions or represent itself as a charity. To regain status, the club will also need to submit a substantial fee and a very lengthy and time consuming application directly to the IRS for consideration of further 501(c)(3) standing, which is granted directly by the IRS, not Soroptimist.

Please visit www.irs.gov/eo for more information regarding your filing requirements.

Providing Proof of Your Club’s 501(c)(3) Status

All clubs have been sent a letter from SIA headquarters, signed by the executive director. It notes inclusion in SIA’s 501(c)(3) group exemption and was sent when your club became part of the group. That package also contained a copy of the IRS determination letter to SIA, stating the IRS acknowledges that SIA is the parent of a group 501(c)(3) exemption. You should have copies on file with your treasurer. The club must produce these documents upon request by donors or sponsors. If your club has never been or is no longer a subordinate of the group exemption, the club should have its own determination letter from the IRS.
For subordinates in the SIA group exemption

If your club needs further proof for a donor or sponsor, SIA will be happy to provide written verification of your status as a member of the group exemption. Contact a Membership Services Associate at headquarters to request that verification. (siahq@soroptimist.org; 1-215-893-9000)

Donors or sponsors may also want to look up your club using the IRS website (www.irs.gov/eo). IRS Publication 78 (now referred to on the IRS website as “Select Check”) only lists those organizations that are the parent organization of a group exemption (like SIA) or groups that have their own determination letter from the IRS.

To find the listing of subordinates of the group exemption (almost all Soroptimist clubs), please follow these directions on the IRS website:

1) Go to www.irs.gov/eo (this takes you to the charities & other nonprofits page) and scroll down to “EO Select Check”; click on this link.

2) On the Select Check page, scroll down (bottom of the page), to the following: Exempt Organizations Business Master File Extract (EO BMF): a list of organizations recognized as exempt by the IRS

3) Click the link for the Exempt Organizations Business Master File Extract

4) This link takes you to a page “Exempt Organizations Business Master File Extract (EO BMF)”.

5) On the map, click on your state’s abbreviation (ex. “CA” for California) where you can download the spreadsheet list of the exempt organizations in that state. The download will take a short time.

6) The club will be listed by its EIN number (column A). “Soroptimist International of the Americas Inc” will be listed in column B (Name). You will find the club’s name and club number listed in column AB (Sort_Name). As the files are very large, it is easiest to find a listing by conducting a search within the file for the EIN number.
FINDING THE SOROPTIMIST FORMS

Resource List
The following resources are available on the SIA website, Pay Dues/Fees page. http://www.soroptimist.org/members/membership/paydues.html

These membership forms are useful documents to keep headquarters updated on member and club activities.

- **2017-2018 Dues Worksheet** (.pdf-writeable)
- **Form 5008: New Member Enrollment/Reinstatement 2017-2018-writeableForm** (.pdf-writeable)
- **Form 5010: Membership Information Change, Transfer or Termination 2017-2018-writeable** (.pdf)
- **Form 200: Report of New Club Officers 2017-2018-writeable** (.pdf)
- **Sierra Pacific Region Annual Dues form 2017-2018**

Guide to Online Roster Management and Dues Payment 2016-2017
http://www.soroptimist.org/members/membership/membershipdocs/membershipforms/2017-2018_guide_paying_dues_online_e%20.pdf

Instructions on how to login to the club’s profile, print club roster, update roster (add new members, change member types, identify new club officers) and pay dues, fees, and make voluntary contributions.

**Form 200** – Report of New Club Officers to SIA (or update online) and the 2016-2018 Region Governor at spgovernor@soroptimist.net and Region Treasurer at sptreasurer@soroptimist.net.

New Members during the year:
**Form 5008(R)** – Region new member enrollment/reinstatement form.
Return to region treasurer with dues payment when signing up new members during the club year.

Send a copy of the SIA Form 5008 and a Sierra Pacific Region Transaction 5008R Form to the SPR Treasurer with a check. The form is included in this manual and a copy of the Treasurer’s Handbook is available for download from the Treasurer’s Resources (under Member Resources) page of the SPR Website.

Club Administration including finance and insurance forms:
http://www.soroptimist.org/members/membership/clubadmin.html