

Checklist of Financial and Reporting Responsibilities for Aeries and Auxiliaries

- **Fraternal/Fiscal Year Start** **June 1**
- Per Capita Tax Due to Grand Aerie and State/Province June 1
- Per Capita Tax LATE July 1
- IRS Payroll Tax Form 941 Due for June 30 Qtr End July 31
- **IRS Form 990 Due** **October 15**
- IRS Form 990 Extension Due if unable to file October 15
- Treasurer's Report and 990 Copy Due to Grand Aerie October 15
- Auditor Report due for all postcard filers and Canada October 15
- IRS Payroll Tax Form 941 Due for Sept 30 Qtr End October 31
- IRS Payroll Tax Form 941 Due for Dec 31 Qtr End January 31
- IRS Payroll Tax Form 940 Due for Dec 31 Year End January 31
- Forms 1099 and W2 due to recipient January 31
- Form 1096 (1099 Summary Report) due to IRS January 31
- **IRS Form 990 Due** – if an extension was filed **April 15**
- IRS Payroll Tax Form 941 Due for March 31 Qtr End April 30
- Contributions must be received in Grand Aerie Office for Fiscal Credit on Convention Reports May 31
- **Fraternal/Fiscal Year End**, Grand Aerie Books Closed, Last POST Date **May 31**

Assistance:

- IRS – www.irs.gov website, choose Non-Profit and Charity tab or call 1-877-829-5500
- State – Contact the Secretary of State's office. Information can be found on the web by searching Secretary of State along with your state's name
- Grand Aerie – accounting@foe.com or charities@foe.com or call 614-883-2200

Compliance is the key to maintaining a healthy Aerie and Auxiliary. To ensure you're in full compliance with the Grand Aerie, make sure your Aerie/Auxiliary has submitted the following to the Grand Aerie Compliance Department:

- Entire policy for General Liability Insurance for Aerie & Auxiliary with the Grand Aerie Fraternal Order of Eagles listed as ADDITIONALLY insured. The Auxiliary may hold their own policy or may be NAMED insured in Aerie policy
- Bond or Employee Dishonesty coverage within your policy

- Liquor Liability Insurance
- Signed 2017 Affiliation Agreement (Next one due 2022)
- Annual Auditor and Treasurer Reports
- 990 filed for Fraternal Year ending on May 31, 2018. The IRS 990 Form is due October 15th. If an extension was filed the deadline is April 15, 2019. The extension must be submitted to the Grand Aerie Compliance Department
- Per Capita Tax, Membership Fees, Dues Reminders and Supplies Invoices paid in full to date

Your State/Province may also require:

- State Sales Tax Reports
- Gaming Reporting
- State/Provincial Registration or Incorporation Renewal (usually has a filing fee)
- Additional requirements from your city/county/state/province