STATE TREASURER
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CHAPTER TREASURER INSTRUCTIONS 2021-2022

REQUIREMENT: All writable NSDAR and GSS forms require the use of the Adobe Acrobat Reader. If you do not have it, you may download it free at https://get.adobe.com/reader/.

DUE DATES FOR FORMS AND TREASURER RELATED REPORTS:
All forms are explained further down in this document.

STATE FORM OR REPORT: DUE DATE:
Chapter Treasurer’s Annual Report & Remittance Form (GTR-01) .......... November 1, 2021
Meadow Garden Annual Report and Remittance Form (GTR-02) .......... November 1, 2021
State Dues and Conference Fees Remittance Form (GTR-03) .......... December 1, 2021
Chapter Annual Financial Report Form (GTR-04) ......................... May 31, 2022
Chapter Audit Committee Form (GTR-11) ....................................... May 31, 2022

(Above forms are available after August 1, 2021 on the Georgia State Society members-only website under FORMS. http://members.georgiastatedar.org)

FILING IRS FORMS
990N or 990EZ or 990 .......................................................... May 15, 2022, or 15th day of the 5th month after Chapter’s fiscal year ends. Submit copy to State Treasurer with chapter name on copy by May 15th or immediately after filing.

NATIONAL FORM OR REPORT
National Chapter Dues Invoice .................. December 1, 2021
(Information for the National Chapter Dues Invoice will be sent from National by August 1, 2021. It will be available through e-Membership. State and National forms are subject to change and updates without notice. You must always download the most current form from the members-only websites when you are ready to use them.

ADDITIONAL DUE DATES
There will be additional deadlines for which you will need to write checks, i.e., Continental Congress delegates, or chapter advertisement, for which the correspondence goes to the chapter Regent. Be aware of these dates and alert the responsible chapter officer if the deadline is approaching and you have not been asked to write a check. You may want to refer to the Chapter Officers’ Calendar for various chapter due dates. This officers’ calendar may be found on the member’s website under Publications. members.georgiastatedar.org

GENERAL INSTRUCTIONS
1. Periodically check the National Treasurer General’s page of the National members-only website and the Georgia members-only website, for the most current forms to use; do not use old forms. Download a copy of Guide for Chapter and State Treasurers Revised July 2019 found on the National website under the Treasurer General’s Forms: https://www.dar.org/sites/default/files/members/darnet/forms/TG-3000.pdf
2. DO NOT MISS DEADLINES as there is no grace period!
3. MAKE COPIES OF EVERY REPORT and note the date it was sent. Place this in your records should any questions come up. The copies will also help with the chapter audit.
4. **DO NOT STAPLE** a check to any form.

5. **ALL CORRESPONDENCE**, including emails to the State Treasurer, should **identify your chapter** and contact information (phone number).

6. **DO NOT** send either Certified or Registered Mail to the State Treasurer. If you want a receipt for delivery, enclose a self-addressed, stamped postcard. I will acknowledge receipt by dating, signing, and mailing the postcard back to you.

7. **WHO DO I MAKE THE CHECK OUT TO?**
   a. Checks should be made payable to **Georgia State Society NSDAR**
      i. When you submit a GTR-01, GTR-03, or GTR-07
      ii. When purchasing from the Junior Shoppe, DAR Literature, Lucy Cook Peel, GSS State Regent’s Project pins, etc.
   b. Checks should be made payable to **Meadow Garden**
      i. When you submit a GTR-02 or GTR-06
      ii. When purchasing from the Meadow Garden Gift Shop
   c. Checks should be made payable to **Treasurer General, NSDAR**
      i. When paying National Dues
      ii. Delegates for Continental Congress, etc.
      iii. When donating using the DEV-1003 form. *If a chapter or individual makes any donation, regardless of size, to a fund listed on DEV-1003, the form and check are to be sent directly to the Office of Development, not through the State Treasurer.*

8. **ALL donations should be sent with a STATE remittance form to the State Treasurer WITH ONE EXCEPTION: the DEV-1003 Donations and Contributions Form.** National form DEV-1003 is sent directly to National. **DO NOT send the DEV-1003 to the State Treasurer.**

9. Chapter Treasurers must acknowledge all donations made to the chapter. If the donation is $250 or more, the donor is to receive a letter that may be used for tax purposes.

**DUES**

1. **CHAPTER:**
   a. It is highly recommended that notices (which includes national and state dues) be sent out to your members **after July 1**. A **September 1 deadline for dues** is suggested.
   b. In sending out dues notices, keep in mind that in the third year of the President General’s administration, Continental Congress shall vote upon an adjustment to national dues therefore, be sure you know of any DUES increase before sending out notices.
   c. It is suggested that when money is collected to send in Application Papers, also collect State and Chapter Dues. Once approved, send **$15 State Dues** to the State Treasurer.
      i. If not approved after two years, refund State and Chapter Dues to the applicant.
      ii. Please remember that any dues sent to the GSS in error will **not** be refunded!
   d. No notification of verification is sent to chapters or applicants, other than the New Member Packet. The National Board of Management accepts verified applications on a monthly basis. On the 5th of each month, newly approved members are admitted. Reinstatements are also admitted to membership at this time. Depending on which day of the week the 5th falls, the list of new members and their national numbers will be available in e-membership either on the 5th or on the next business day. This applies to both PDF applications and to eAPPs that have been verified.
      You can go to [https://emembership.dar.org](https://emembership.dar.org) – Reports – List All Reports - New Member List - to access their names and numbers. Reinstatements will not be shown in this area; however, you can get her name and number at e-Membership – Reports- List All Reports - Pending Reinstatement List.
   e. Chapters will not pay dues out of their chapter funds should there be a member who cannot afford to pay the dues (state and/or national). Through donations by the members, a special fund can be established to pay the member’s dues. The chapter must be prepared to assume other member obligations such as contributions to the President General’s Project and assessments imposed by the chapter and state.
You do not resign non-responsive members for non-payment of dues. Please try to make every effort to contact the non-responsive member. If a member pays after the December 1st deadline or after your dues have been submitted, complete the form OSG-1003 Dues Remittance Form as per the Guide for Chapter and State Treasurers Revised July 2019 (on National members-only website) and send directly to the Organizing Secretary-General.

A member in arrears on December 1st is no longer entitled to the privileges of a member in good standing. Should dues remain unpaid through the last day of February; her membership will be terminated (dropped) by the National Society. Once dropped, a member must be reinstated to become active. The reinstatement fee is $42.00 plus $10, sent on the Dues Remittance Form OSG-1003. The reinstatement should not be submitted until after March 1st. Also note - Members not paid by December 1st cannot be resigned after that date, and must pay late or be dropped as a NON-PAID member.

2. STATE DUES $15

a. CURRENT YEAR (2021) DUES – DUE AS MEMBERS ARE APPROVED
   i. State Dues, $15, must be paid immediately on all New (N) Members, Transfer (T) Members and Reinstatements (RIS) Members approved at each monthly National Board of Management meeting, which is the 5th of every month. (For Transferred members, see CHAPTER TRANSFERS for paying National Dues.)
   ii. Include the name and the national number of member(s) on the same State Dues and Conference Fees Transmittal Form GTR-03 used for dues and list those for whom you are paying.
   iii. Dues for a member admitted or reinstated on or after July 5 shall be credited for the upcoming dues year, which begins December 1.

b. NEXT CALENDAR YEAR (2022) DUES – DUE DECEMBER 1, 2021
   i. State Dues are paid using GTR-03; check made payable to Georgia State Society, NSDAR; mailed to the State Treasurer.
   ii. To determine for whom you need to pay State Dues before December 1, 2021, view your Membership list in e-Membership.
   iii. If a new member is pre-paid on the National Dues Invoice form, her State Dues still have to be paid for the next calendar year. If she is not included on the National Chapter Dues Invoice complete the bottom of the form with the new member’s name and National number and include her payment on the form.
   iv. Enclose a copy of the National Chapter Dues Invoice and Calculation page that was completed electronically along with your GTR-03. NOTE! It is OK to write a note on the National Invoice form that you send to the State Treasurer, BUT DO NOT write on the Invoice sent to the National Treasurer.

c. LIFE MEMBERSHIP DUES - The chapter treasurer pays part of the Life Member’s state dues from the $10 credit received on the Chapter Dues Invoice (see national dues below). Georgia State $15 dues exceed the $10 credit; the Life Member is responsible for the difference. A Life Member has paid a fee to National and has reached the age of 65. She does not pay National dues, the President General’s Project contribution for each administration, or $10 of state dues per year.

d. CHAPTER TRANSFERS – RECEIVING CHAPTER: If you are the receiving chapter and the transfer request occurs September, October or November, it is likely you will collect ALL the dues from the member transferring--National, state and chapter dues. Verify with the member or losing chapter if 2022 National dues have been paid.
   i. If National dues need to be paid, send $42 with the Dues Remittance Form OSG-1003.
   ii. After the transfer has been completed at National, Send the State dues of $15 to State Treasurer with the GTR-03 AND notify the losing chapter and request the member’s application papers to be sent to your chapter Registrar.

CHAPTER TRANSFERS – LOSING CHAPTER: The losing chapter does not collect her dues during the dues collection time of September, October, and November and will send the member’s application to the receiving chapter once notified the transfer is official.
3. NATIONAL DUES - $42
   a. FORM - The Electronic Chapter Dues Invoice
      i. Will be available via e-Membership August 1.
      ii. Follow the instructions on e-Membership and the DAR Treasurer’s webinar available on the Treasurer General’s page on the National members-only website.
      iii. All corrections can be made on the electronic form. “Prepaid X” on the electronic form means the National dues have been paid (the member was approved or reinstated by the July 5th NBOM). These members must still pay state and chapter dues for 2021 and 2022.
      iv. Life Members: Do not pay National dues. Also, her chapter is credited $10 on the e-Membership dues invoice to offset part of the expense of each life member’s state dues.
   b. DEADLINE for paying National Dues is DECEMBER 1 ($42.00 per member) - Dues may now be Paid with A Direct ONLINE (electronic) Payment by the Chapter.
      i. Must be either postmarked or submitted electronically no later than December 1.
      ii. If submitting by mail, please mail by November 15 to allow enough time for the National Dues to be processed and corrections made to any errors. A completed copy of the electronic Chapter Dues Invoice and Calculation Page with member information and a chapter check should be mailed to the Office of the Organizing Secretary General, Membership Services Department. Chapter checks should be made payable to the Treasurer General, NSDAR.
      iii. If a chapter wishes to use the Electronic Payment, the chapter must submit and receive bank account validation before using the system. Effective July 2018, an option became available to pay dues online using Chapter Direct Payment. The deadline for signing up is October 26 to meet the December 1 dues payment deadline. You will find the ability to sign up in e-Membership, under Updates, Chapter Direct Payments. Specific webinars and instructions are provided regarding the electronic invoice form. See National Form OSG-1000 found on the National Website under Organizing Secretary’s Forms.
      iv. If a member is not listed on the National Chapter Dues Invoice and Calculation Page, a chapter check for the member’s dues must be sent separately to the Organizing Secretary General along with a Dues Remittance Form OSG-1003, found on the National members-only website under the Organizing Secretary forms.
      v. If a chapter sends an overpayment, it must submit a request in writing by March 1 to obtain a refund. Refunds will not be made for less than $50.

CHAPTER BUDGET
1. Every chapter must complete a chapter budget for each year. It is highly recommended that the budget is not prepared until after July 1 each year or August 1 of a new State Administration. The budget also ensures that monetary requirements for all annual reports, Chapter Achievement Award requirements, State Honor Roll requirements, and Hightower Award requirements are included. It is the basis for the end-of-year Financial Statements and the Audit Letter as required by GSSNSDAR and NSDAR.
2. In preparing a chapter budget include all sources of revenue for the chapter (dues, fundraisers, contributions) against all expenses such as National Dues, State Dues, Meadow Garden Donations, Chapter Achievement Award, State Honor Roll and Hightower Award, speaker gifts, awards, medals, supplies, etc. Try not to over-estimate the number of members the chapter will have as of December 1. If expenses exceed revenue, the chapter will need to reduce expenditures or increase revenue with fundraisers or an increase in the chapter dues amount. In other words, the budget must balance; expenses may not exceed income.

STATE TREASURER FORMS
GTR-01 – Chapter Treasurer’s Annual Report & Remittance Form– DUE NOVEMBER 1, 2021
1. Read and follow the INSTRUCTIONS on the GTR-01 form!
2. IMPORTANT –SEE NOTE BELOW ON GTR-04 FOR HOW TO REPORT DONATIONS MADE ON THE GTR-01.
3. Send only one check with this form, payable to Georgia State Society, NSDAR to the State Treasurer. PLEASE MAIL EARLY!

4. Contributions on this form cover the following, and send only one check to cover all of these areas:
   a. **Section 1. Chapter Achievement Award (CAA)** – Minimum chapter contributions to the four CAA funds should total at least $100.
   b. **Section 2. President General’s Project** - This project is a national requirement based on the chapter’s membership count for January 1, 2020. (This number can be found next to the chapter name in the 2020-2021 State Directory.) The actual 1/1/2020 member count will be used for 2021 and 2022 regardless of what happens to the membership count for the three years of the President General’s term. A total of $7.50 per member may be paid all at once or a minimum of $2.50 per member per year based on the member count referred to above. You can find the outstanding balance owed, if any, on e-Membership under Chapter Reports, PG Project 100% Status. Check with the State Treasurer if you have any questions.
   c. **Section 3. State Honor Roll (SHR)** - State Honor Roll requires contributions to the four areas listed on the form. Additional SHR requirements are on GTR-02.
   d. **Section 4. Hightower Award** - Hightower Award Credit Part 1 requires minimum chapter contribution of $1 per member as of 1/1/2021, plus Part II of 2-minute spots per meeting or 1 full program.
   e. **Section 5. Optional Georgia donations** – Optional donations are listed on the GTR-01 for other DAR Schools, other Fund donations, and for the purchase of a State Conference Program Ad.

5. Interim donations for other state funds are to be sent with the GTR-07 Form.

**GTR-02 – Meadow Garden Annual Report and Remittance Form – DUE NOVEMBER 1, 2021**
1. Read and follow the INSTRUCTIONS on the GTR-02 form!
2. IMPORTANT – SEE NOTE BELOW ON GTR-04 FOR HOW TO REPORT DONATIONS MADE ON THE GTR-02.
3. Send only one check with this form, payable to Meadow Garden to the State Treasurer. PLEASE MAIL EARLY.
4. Contributions on this form cover State Honor Roll donations to Meadow Garden.
   a. Chapter Patron $100 OR Individual Patrons $50 each (qualifying number based on membership count as of Jan 1, 2021. See GTR-02 form for scale)
   b. DO NOT LIST ANY DOLLAR AMOUNT ON THE GTR-02 FORM THAT IS NOT INCLUDED IN THE CHECK ACCOMPANYING THIS FORM. To indicate a previous donation that was sent to cover this requirement, provide the patron name and place an X in the field ‘Previously sent’.
   c. Multiple Individual donations who receive “Individual Patron” designations cannot add up to a “Chapter Patron” designation. Ex. Two Individual designations do not equal a Chapter designation.
5. Interim donations to Meadow Garden should be sent with GTR-06.

**GTR-03 – State Dues and Conference Fees Remittance Form – DUE DECEMBER 1, 2021**
1. Read and follow the INSTRUCTIONS on the GTR-03 form!
2. Send only one check with this form, payable to Georgia State Society, NSDAR to the State Treasurer. PLEASE MAIL EARLY!
3. Enclose a copy of the National Chapter Dues Invoice and Calculation Page with your GTR-03.
4. Each chapter shall send $15 per voting member. The Conference fees must be sent whether or not the chapter is represented at the State Conference.
5. Chapter voting representation is based on the number of chapter members whose 2022 dues have been paid to the State Treasurer by December 1, 2021.
6. Use the chart below to determine the number of voters and conference fees.
## CHAPTER MEMBERSHIP

<table>
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<tr>
<th>CHAPTER DELEGATES</th>
<th>TOTAL # VOTERS</th>
<th># ALTERNATES</th>
<th>FEES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regent</td>
<td>1</td>
<td>1</td>
<td>$15</td>
</tr>
<tr>
<td>Regent + 1 delegate</td>
<td>2</td>
<td>2</td>
<td>$30</td>
</tr>
<tr>
<td>Regent + 2 delegates</td>
<td>3</td>
<td>3</td>
<td>$45</td>
</tr>
<tr>
<td>Regent + 3 delegates</td>
<td>4</td>
<td>4</td>
<td>$60</td>
</tr>
<tr>
<td>Regent + 4 delegates</td>
<td>5</td>
<td>5</td>
<td>$75</td>
</tr>
<tr>
<td>Regent + 5 delegates</td>
<td>6</td>
<td>6</td>
<td>$90</td>
</tr>
<tr>
<td>Regent + 6 delegates</td>
<td>7</td>
<td>7</td>
<td>$105</td>
</tr>
</tbody>
</table>

*Note:* Chapters with a membership of 300 and over will have an additional delegate for each additional 50 members exceeding 299.

7. All state dues and conference fees must be sent postmarked by the deadline or the chapter will lose its votes at State Conference and Continental Congress.

### GTR-04 – Chapter Annual Financial Report Form – DUE MAY 31, 2022

Read and follow the **Annual NSDAR Financial Reporting Requirements** on the GTR-04 form, it is self-explanatory. This report is to satisfy IRS requirements. It is prepared annually and must be sent to the State Treasurer. A chapter that has audited financial statements and files IRS Form 990 must submit a copy of these documents to the State Treasurer to satisfy NSDAR’s annual financial reporting requirement. **NOTE:** When reporting donations on GTR-04 that you made on the GTR-01 form, NSDAR Funds Sections 1 and 2 are reported as National Donations. GSS Funds Sections 3-5 are reported as State Donations. Donations to Meadow Garden on the GTR-02 form are reported as State Donations. If you need clarification of National vs State donations, ask the State Treasurer.

### GTR-06 – Meadow Garden Remittance Form

The GTR-06 form is used to submit interim donations to Meadow Garden throughout the year. (The GTR-02 is the Annual Report Form.) **NOTE:** These are also “State Donations”.

### GTR-07 – Chapter Treasurer’s Remittance Form

Read and follow the **INSTRUCTIONS** on the GTR-07. The GTR-07 form is for Interim donations for other state funds and should be sent with the GTR-07 Form. **NOTE:** These are also “State Donations”.

### GTR-11 - Chapter Audit Committee Form – DUE MAY 31, 2022

1. An **annual audit** must be conducted at the close of each chapter year-end (usually April or May).
   a. The Chapter Regent will appoint the Audit Committee (should be at least two people) and may not include the Chapter Treasurer or Chapter Regent.
   b. The Treasurer will provide all records to the Audit Committee.
   c. It is suggested that the members of the Audit Committee be familiar with NSDAR policies and procedures.
   d. After the Chapter Treasurer’s books are reviewed, the committee will issue a signed statement addressing the results of the audit.

2. The auditor’s report is presented and approved at a chapter meeting, usually the annual meeting in May.

3. This audit statement (GTR-11) is to be sent to the State Treasurer by May 31, 2022, and copies retained by the Chapter Recording Secretary and the Chapter Treasurer.

### IRS FILING: 990N or 990EZ or 990

1. All chapters must file one of these forms (990N, 990EZ, or 990) with the IRS **no later than the 15th day of the 5th month** following the end of their fiscal year to maintain tax-exempt status. The chapter’s annual gross receipts determine the appropriate form. Your chapter’s fiscal year-end is recorded in your chapter bylaws.

2. All chapters must comply with filing or lose their tax-exempt status.
3. If your chapter’s gross receipts are $50,000.00 or less, you must file the IRS Form 990N (e-Postcard) electronically. *Disregard emails that want you to pay to file. You can file for free using the link below.

   a. How to: File the IRS Form 990N CLICK HERE (or copy and paste the link below)

   b. Scroll down the page and see the title: How to Register and Submit Form 990N
   c. Download and Print: IRS 990N Electronic Filing System (e-Postcard) User Guide
   d. These directions include screen shot examples of each page and each step.
   e. When ready to file – click Submit Form 990-N (e-Postcard) Blue Tab
   f. If you don’t have a Username or Password, use “Create Account”
   g. Upon completion, Print the Confirmation page that states that the application is complete and is ‘Pending’ or is “Accepted.” The IRS does not send an email “Accepted” confirmation.
   Important - make a copy of confirmation page and send to State Treasurer immediately after filing as your proof of filing and keep the original for your records. (May be sent by email)

4. Chapters with gross receipts of more than $50,000.00 should consult with a professional CPA about filing either Form 990 or Form 990EZ and send proof of the filing to the State Treasurer. Write the name of your chapter on this page, make a copy to send to State Treasurer as your proof of filing and keep the original for your records.

5. CHAPTER IDENTIFICATION NUMBER (EIN), issued by the IRS, is used for bank accounts and on tax and other federal forms. Both the Office of the Organizing Secretary General and the Georgia State Treasurer have a list of all chapter EIN numbers. Please do not request a second number. This unique identifier is necessary to file the annual Form 990N or 990EZ or 990. If your chapter has received a second EIN, contact the IRS to determine which number should be used and then notify the Organizing Secretary General and State Treasurer of the number the IRS has assigned.

6. CHANGING YOUR CHAPTER’S FISCAL YEAR: A non-profit organization is allowed to change its fiscal year by sending a letter of request to the IRS. As long as the organization does not change its fiscal year more than once per TEN-YEAR period, no explanation is required by the IRS. It may take up to ten weeks to receive a response from the IRS. Plan accordingly so as not to miss your filing date. Once approved, please send the change of chapter’s fiscal year-end date information to the State Treasurer.

CLUB TREASURER INSTRUCTIONS

1. Accept ONLY ONE CHECK FROM A MEMBER. Make break down notes in Memo blank of the check. The memo’s notes help control bank transaction fees.

2. Make copies of all deposits/reports and checks for your records in case there is a question.

3. Do Not File Form 990N! Social clubs are not required to file with the IRS.

4. Each club’s books are kept as a separate fund in the State Books.

CLUB FORMS - Read and follow instructions on all forms.

GTR-08 - CLUB ANNUAL FINANCIAL REPORT FORM – DUE MAY 31, 2022
   a. This form is NSDAR and IRS requirements.
   b. Prepare this form annually and send to the State Treasurer.

GTR-09 - CLUB CHECK REQUEST FORM
   Club Treasurer completes a GTR-09 Club Check Request Form. Send this request to the State Treasurer. Keep a copy for your records. The State Treasurer will send checks to the recipient.

GTR-10 - CLUB TREASURER’S REMITTANCE FORM - DUE 20th of each Month as needed
a. Club Treasurers will collect member dues, donations, etc. Only the Georgia State Officers Club Treasurer will collect State Conference meal fees. All checks should be made payable to Georgia State Society, NSDAR.
b. Club Treasurers will make deposits directly into the Georgia State Society, NSDAR checking account. Make a copy of each check. Attach the check copies to the carbon copy of the deposit slip and original bank deposit receipt then mail to the State Treasurer with a Club Treasurer's Transmittal Form. Keep a complete copy for your records. Mail forms and copies of checks to the State Treasurer by the 20th of each month as necessary.
c. If the previous club Treasurer has not given you the unused deposit slips, please contact her as soon as possible. If you are running out of deposit slips, please contact the State Treasurer for more. They can be mailed or given at a state event if close to that date.

RECORD RETENTION GUIDELINES

1. The following records should be retained for THREE YEARS:
   a. Bank statements and bank reconciliations.
   b. Expired insurance policies.
   c. Canceled checks for routine purchases/expenses.
   d. Miscellaneous internal reports.
2. The following records should be retained for SEVEN YEARS:
   a. Invoices.
   b. Revenue records (dues, sales, etc.)
   c. Expense records.
   d. Ledgers used to prepare financial statements.
   e. Expired contracts.
3. The following records should be retained PERMANENTLY:
   a. Tax returns.
   b. Minute books, including Secretary’s minutes.
   c. Annual financial statements which include annual Treasurer’s Report.
   d. Audit reports.
   e. Depreciation records
   f. Insurance records
   g. Property records
   h. Important legal correspondence
   i. Cancelled checks for important payments, such as property purchases.