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How to Create a MALTA Login

Go to www.vfwauxiliary.org and click “Member Login” button.

1. Click **Activate Account**
2. Enter required information:
   a. Member ID
   b. First and Last Name
   c. Primary Address ZIP Code
3. Follow the onscreen instructions and create your password. Make sure your passwords meets the requirements.
Your role as Auxiliary Treasurer and how to make the most of MALTA

After you create your login and log in to MALTA, your personal dashboard will appear. This gives you information on your Auxiliary. Individual Members will have the same dashboard. Officers’ (President, Treasurer and Secretary on every levels) dashboards will include “Duties” in the menu bar at the top.

If you hold multiple offices on multiple levels of the organization, you may have multiple tabs.
SHORTCUTS SECTION

This screen gives you multiple “shortcut” icons:

- Click on Pay Bond/Print Bond. (Pay Bond will change to Print Bond once your bond is paid) to pay or print your current bond.

- Click on Make a Gift. Currently donations can be made to Cancer Aid & Research Fund, VFW National Home Health & Happiness Fund and the Patriotic Art Escrow Fund. These donations will be debited directly from the Auxiliary bank account on record with National Headquarters. This page also shows past donations.

- Click on Process Membership Dues. You may process continuous annual dues. Step-by-step process is shown later in this guide.

- View Withdrawals from National. This screen will show amounts and reasons why National withdrew money for the Auxiliary account. National will NOT withdraw money from the Auxiliary account unless the Treasurer initiates the transaction.

This information can be downloaded to an Adobe PDF file or to Excel.
If you want to see what was included in a particular withdrawal, click on the date and the screen will show detail of the withdrawal:

Click on Print or Download CSV or Download Excel to download and save the information.

- Click on View Deposits from National.
  This screen will show deposits that were made into the Auxiliary account by National Headquarters. Those deposits include the Auxiliary portion of annual dues for members that paid using MALTA, Life Payout (Life Member Per Capita), awards, and refunds from National Headquarters, etc.
Click on the Date to see the detail that was included in a particular deposit.

Click on Register Members for Events and a screen like this will appear. Note that this is only for National events like National Convention, Celebrating America’s Freedom Event, and National Mid-Year Conference.
Click on Register and the following screen will appear. Follow the steps to register multiple members for events. The funds will be debited from the Auxiliary account on record with National Headquarters.
MANAGE FINANCES OF AUXILIARY SECTION

1. Click on Configure Dues

As Auxiliary Treasurer it is your responsibility to ensure that the National Organization has current annual dues amount for your Auxiliary. The Auxiliary Treasurer can update the Total Annual Dues amount. Click on Change Dues and change the amount. You cannot change the Department Dues or the National Dues amounts. It’s important that the annual dues amount be correct as this is the amount that annual members will pay when they pay their dues online through MALTA. Any discrepancy will result in a different amount returned to the Auxiliary. National will not rebill any members for incorrect dues amounts.
2. Click on Stored Payment Method to view the bank account information that National organization has on file for the Auxiliary. As Auxiliary Treasurer it is your responsibility to ensure that the National Organization has current bank account information for your Auxiliary. Inaccurate information will cause delay in processing not only dues but all payments that go through the National Organization and will delay deposits of awards or dues that are paid to the Auxiliary.

View Withdrawals From National

3. This is another shortcut as Item No. 4 above under Shortcuts.

View Deposits From National

4. This is another shortcut as Item No. 4 above under Shortcuts.

Make a Gift

5. This is another shortcut as Item No. 5 above under Shortcuts.
View Receipts

6. Click on View Receipts and Payment History screen will appear. When you click on a particular receipt, a new screen will show you what exactly was included in that payment.
1. Click on View Members to:
   - Update Member information including name, address, phone number and email
   - Mark a member as Deceased
   - Search for members using multiple filters
     - When searching for members, use the membership ID number as this number is unique to each person.
2. Click on Process Membership Dues to:
   - Pay annual dues for continuous members
   - Process single member or multiple members

   ***IMPORTANT*** If an error is made in processing you can void the submission only on the SAME day by clicking on “View Receipts” from your duties homepage. Under “Action”, click “Click to Void” on the receipt the error was made on.

3. Click on Convert to Life to:
   Convert a current or lapsed annual member to Life member
4. Click on Member Phone List to view your Auxiliary Members with Phone Numbers. This list can be running using multiple filters and can be printed, downloaded to CSV file or downloaded to Excel.

5. Click on Address Labels to print mailing labels for your Auxiliary members. These can be run using multiple filters. Then there are multiple options to either print the labels, download the file to PDF, CSV or Excel. The labels are set up to be printed on specific label types – click on List of Comparable Products to see the list.

6. Click on Auxiliary Officer Contact Information to see the contact information for the President, Secretary and Treasurer.
Membership Process

APPLICANT

The applicant must:

- Complete Membership Application (It MUST be legible)
- Provide proof of eligibility (This does not apply if living veteran is a current member of the same Post of the Auxiliary)
- Pay admission fee (if required by the that Auxiliary) and membership dues (annual or Life Member)

AUXILIARY

- Investigate eligibility and report to the Auxiliary
  - Vote to accept or reject application

Acceptable Proof of Eligibility

- Separation Document/ DD-214
- Travel Orders
- Medical Orders
- Morning Reports
- Assignment Listings
- Photo of eligible veteran in the identifiable area
- Memorials where the veteran’s name appears
- Letters from eligible veteran that would establish foreign service
- Any proof that is acceptable to the VFW
AUXILIARY TREASURER

If member is accepted, Treasurer must:

- Record member’s information on Auxiliary records
- Provide receipt to the member
- Send copy of member’s application, check for dues and Membership Summary to Department Treasurer
- Membership card will be mailed by National Headquarters.

Members in Good Standing

*How do I know if a member is in good standing? Sec. 104 of the Bylaws*

- Membership dues year of the Auxiliary is from January 1 to December 31
- A member paid to December 31 is in good standing
- A member ceases to be in good standing on January 1 immediately following the year for which his/her dues are paid.
- He/she will not again be in good standing until his/her dues are paid for the current year. The member is considered lapsed until their dues are paid and processed in MALTA or their membership is terminated on June 30.
- A member not in good standing cannot attend meetings, cannot hold an office or chairmanship on any level and is not eligible for a Cancer Grant (if otherwise eligible)
- If a member fails to pay his/her dues by June 30 of the dues year, he/she is no longer a member and must rejoin the organization.

Members Requesting to Be Dropped

1. Member must send written request directly to National Headquarters (not through Auxiliary Treasurer).
2. Request must include name, address, membership ID and daytime phone number for verification.
3. The request cannot be a form letter, pre-typed by the Auxiliary Treasurer.
Removing Ineligible Members

Section 108 of the Bylaws

- Eligibility must be challenged at an Auxiliary meeting of the level to which he/she belongs by motion made and passed.
- Must send a copy of the minutes from the meeting where the member’s eligibility was questioned by motion made and passed to the National Headquarters office.

PLEASE NOTE: A member remains eligible and in good standing until a Special Order to remove him/her has been issued by the National President.

Membership Information

To get a full listing of your members and their contact information, go to MALTA under “Duties” and look for the section labeled “Membership Management.” Then choose “View Members.” You can search based on several criteria. For help with MALTA, see the help section within MALTA, find a video tutorial in the Auxiliary Online Academy or call the MALTA Helpline at 1-800-349-3670, available Monday through Friday, 8am-5pm Central time.
**Membership Update Form**

- Must be used for an annual member converting to a Life Member and can be used for requests for new membership cards.
- May be used to change a name, address and/or report a death for annual and Life members.
- May be used to pay Continuous Annual Dues.
- Should not be used for annual member transfers.
- This form can be found on the Treasurer’s Resources page at www.vfwauxiliary.org/treasurer-resources/

**OR**

- Log into MALTA and assist a member in changing/updating this information. A member can update this information themselves at any time using MALTA.

---

**VFW Auxiliary Membership Update Form**

**IMPORTANT:** This form must be used for Life Member Conversions. It cannot be used for membership renewals.

**Please read the instructions before completing the form.**

**Required Fields:**

- Member's Current Name ______________
- Membership ID No. ______________
- Current Address ______________
- E-mail Address ______________
- Phone Number ( )
- Current Auxiliary ______________ Department of ______________ Date of Birth ______________

---

**Name Change:**

Former Name: First ______________ Last ______________

**Address Change:**

**Membership Fees:**

- Effective 1/1/2017
- Annual dues will be charged to Life Members.
- Payment Methods:
  - Check: Make check payable to: VFW Auxiliary
  - Credit Card: VISA MasterCard Discover

**Life Membership Fee:**

- $50
- $100 Life

---

**ACH (Bank withdrawal):**

- Name of Bank ______________
- Routing Number ______________

---

**Replaces My Member Card:**

- $5 Annual
- $50 Life

---

**Death Report:**

Date of Death ______________
How to Process Annual Dues

✓ Dues should be inputted into MALTA or transmitted to your Department Treasurer as soon as received from the member.

✓ Dues should NOT be held for any reason.

✓ New and rejoin membership applications must be sent to the Department Treasurer for processing.

The following steps are required, not optional. Follow each step listed below:

1. Receive check, cash or money order from member for payment of annual dues.

2. A receipt must be provided to member for any type of payment. This receipt is proof of eligibility until the member receives a membership card from National Headquarters.

3. Record payment received in Dues Record Book or other permanent record.

4. Record payment received in Treasurer’s Cash Book or on a computerized system, printed and secured in a permanent book.

5. Log into MALTA and follow the easy to use steps to pay dues for an annual continuous member. The Department and National portion of the dues will be deducted from your Auxiliary’s checking account and the member will be immediately paid. This is the fastest and most efficient way to pay dues! or;

6. Complete Membership Summary Form or Membership Update Form.

7. Prepare check payable to VFW Auxiliary, Department of __________ for payment of Department and National dues.

8. Send check, Membership Summary Form, Membership Update form or Membership/Transfer Application form to your Department Treasurer. ***DO NOT send to National Headquarters***.

9. Record payment to Department Treasurer in Treasurer’s Cash Book or on a computerized system, printed and secured in a permanent book.
10. After a reasonable amount of time has passed, check online membership records to ensure dues were properly processed by the Department.

How to Process New Members

New members have never belonged to the VFW Auxiliary.

- Member should complete a Membership Application in its entirety, be investigated, voted on and accepted by the Auxiliary.
- Provide a receipt to the member as proof of membership until a membership card is sent from National Headquarters.
- Transmit copy of Membership Application to Department Treasurer.
- Transmit Membership Summary Form and check for payment of dues to the Department Treasurer.
- After a reasonable amount of time has passed, check available reports online to be sure their membership was received at National Headquarters.

New Member Application
How to Process Continuous Members

✓ Members who have not paid their current dues cease to be in good standing on January 1 of the next calendar year, and are considered to be lapsed.

✓ Members who have paid their prior year’s dues will have until June 30 of the current calendar year to process their current year’s dues to remain continuous.

✓ They will be continuous again upon processing of their dues at National Headquarters by June 30.

✓ If a member does not pay his/her current dues (processed in the MALTA system by June 30), he/she ceases to be a member and must rejoin the organization.

1. Collect dues from member(s).

2. Provide a receipt to the member as proof of membership until member receives card from National Headquarters.

3. Log into MALTA and follow the easy to use steps to process membership. Dues will be automatically deducted from the Auxiliary’s bank account and the member will be immediately marked as paid. The Department will be forwarded its share of the dues.

4. Provide either a receipt to the member as proof of membership or print the digital version of the member’s card for temporary use.

5. If the membership was not processed in MALTA, fill in the Membership Summary Form. ***Membership ID is essential!***

6. Send Membership Summary Form and a check for the total to your Department Treasurer.
You can pay dues for members in MALTA under Process Membership Dues. See below for a screenshot. Go to MALTA for more assistance.

How to Process **Continuous Transfer Members

✓ Members that paid dues to a different Auxiliary for the prior year but pay current dues to your Auxiliary.
✓ Continuous Transfers are counted immediately in the new Auxiliary.
✓ Retain a copy of the Membership/Transfer Application.
✓ Transferring members do not need to provide proof of eligibility.
✓ Send a fully completed legible application and dues to the Department Treasurer.

**In order to maintain continuous membership and receive credit for prior years of service, all transferring members (themselves) must secure a statement from the Auxiliary in which they previously held membership. This statement must advise that continuous membership was held at the time of transfer, giving the date of election to membership and certifying continuous years of membership and be signed by the Auxiliary President and Treasurer with the Auxiliary seal affixed. Refer to Section 106A of the Bylaws.
How to Process Non-Paying **Transfer Members

- Members that have already paid current dues to a different Auxiliary and then transfer to your Auxiliary.
- Must submit an application and be accepted by the Auxiliary.
- Are not required to pay an admission fee.
- Non-paying transfer members will immediately be in the membership count of new Auxiliary.
- Transferring members do not need to provide proof of eligibility with application. Must be sent to the Department Treasurer.

**In order to maintain continuous membership and receive credit for prior years of service, all transferring members (themselves) must secure a statement from the Auxiliary in which they previously held membership. This statement must advise that continuous membership was held at the time of transfer, giving the date of election to membership and certifying continuous years of membership and be signed by the Auxiliary President and Treasurer with the Auxiliary seal affixed. Refer to Section 106A of the Bylaws.
Checklist for the Membership Application for Treasurer:

✓ Make sure all required fields are complete.
✓ Ensure all information is present and legible.
✓ Check the Annual Transfer box.
✓ Ensure all signature areas are completed.
✓ Transmit application to Department Treasurer.
✓ Keep a copy for your records.

Provide a receipt to the member as proof of membership for temporary use.
Membership Summary Form

- Used to summarize the amount of National and Department dues being transmitted to the Department Treasurer.
- Must be completed each time annual dues are transmitted to Department Treasurer. You may also use a form designated by your Department.
- Keep a copy for your records.

Annual Member Renewal Reminders

- Treasurer and Membership Committee should contact all annual members to collect current dues.
- Personal contact is important.
- Can send a more personal letter to unpaid annual members
- Sample dues reminders are also available on the website under Resources.
- Or run the Dues Reminder report in MALTA and print them out, ready to mail.
How to Report Name/Address Corrections & Report Deceased Members

✓ Must be sent directly to your Department Treasurer.
✓ OR through MALTA in the “View Members” area. Search for the member. Once the member is located, click “Edit”, and check the box “Deceased” and click “Save”.

NOTE: Intentionally not reporting a known deceased member is fraudulent.

How to Replace a Lost Annual Membership Card

✓ Order one through MALTA or have your Auxiliary Treasurer order a new one through MALTA.
✓ You can also access your membership card through MALTA (see below) at any time. Treasurers can print out paper versions if needed.
Life Membership Information

There are several payment options for purchasing a Life Membership:

- Life Memberships should be paid in full.
- Life Memberships may be paid by check, credit card or ACH (bank withdrawal).

✓ Treasurer must verify credit card number, CVV/CID code and expiration date, or bank routing number and bank account number if paying by ACH. If paying by ACH, a **voided check must be attached**.

✓ Life Memberships can be purchased as gifts. Life Member cards will be sent to Treasurer if the Life Membership is a gift.

✓ If the Life Member does not receive his/her card promptly, National Headquarters must be notified within 2 months of receiving the original application to have the card replaced at no charge.

✓ When two Auxiliaries consolidate, new cards will be sent at no charge to those Life Members remaining in the newly consolidated Auxiliary.
How to Become a Life Member

New Members Only

The potential member must:

- Complete **Membership Application**
- Provide proof of eligibility (only if veteran is not a member of the same Post)
- Pay Life Membership fee (unless being paid by credit card or by ACH)

The Auxiliary must:

- Investigate eligibility
- Vote to accept or reject application

If member is accepted, Treasurer must:

- Record member’s information on Auxiliary records
- Prepare a duplicate copy of the member’s application
- Send copy of member’s application and fee to Department Treasurer per the Bylaws
- Provide member a receipt of fees paid

Life Membership card to be sent to new member by National Headquarters.

Annual Member Converting to Life Member

Member must:

- Complete the **Membership Update Form**
- Pay Life Membership fee (unless being paid by credit card or by ACH)
- OR, pay through MALTA!

Treasurer must:

- Prepare a duplicate copy of the Membership Update Form.
- Send copy of Membership Update Form and fee (if applicable) to Department Treasurer (even if paid/updated through MALTA).
How to Process Life Memberships

✓ Dues should be transmitted to your Department Treasurer as soon as received from the member.
✓ Dues should NOT be held for any reason.

The following steps are required...they are not optional. Please make sure you follow each step listed below:

1. Receive check, cash or money order from member for payment of Life Membership fee, unless member is paying by credit card or ACH (bank withdrawal).
2. Provide a receipt to member if paid by cash, check or money order.
3. Record payment received in Dues Record Book or other permanent record (if applicable).
4. Record payment received in Treasurer’s Cash Book (if applicable) or on a computerized system printed and secured in a permanent book.
5. Process the life member through MALTA if it is not a life member transfer, or payment made with credit card or personal ACH.
6. If unable to process through MALTA, prepare check payable to VFW Auxiliary, Department of _________ for payment of Life Member fees, unless member is paying by credit card or ACH (bank withdrawal).
7. Send Membership Application (new members only) or Membership Update Form that member has completed and check (if applicable) to your Department Treasurer.
8. Record payment to Department Treasurer in Treasurer’s Cash Book (if applicable) or on a computerized system printed and secured in a permanent book.

**Life Membership Fee Schedule**

<table>
<thead>
<tr>
<th>Age Attained (at 12/31 of year applying for Life Membership.)</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Through 20</td>
<td>$253</td>
</tr>
<tr>
<td>21-25</td>
<td>$242</td>
</tr>
<tr>
<td>26-30</td>
<td>$230</td>
</tr>
<tr>
<td>31-35</td>
<td>$219</td>
</tr>
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<td>36-40</td>
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<tr>
<td>86-90</td>
<td>$69</td>
</tr>
<tr>
<td>91 and over</td>
<td>$58</td>
</tr>
</tbody>
</table>

**PLEASE NOTE:** This fee schedule is subject to change. Please check the website for the most up-to-date fee schedule.
Life Membership Per Capita Payout

Auxiliary, Department and National dues payouts will be issued annually from the Life Membership Fund as follows:

January: For all living Life Members based on the location of their membership (i.e., Auxiliary or Member at Large) and who are processed in the National Headquarters database (MALTA) as of December 31.

August: For all new Life Members for the current year and whose life applications were processed between January 1 and June 30.

The amount of the payouts is based on the annual actuarial report, which gives a suggested amount in order to maintain the integrity of the fund. For 2019, the payout per Life Member is $8.70, which is $2.90 to each the Auxiliary, Department and National levels.

HOW TO TRANSFER A LIFE MEMBERSHIP

1. Treasurer of accepting Auxiliary must forward the completed Membership/Transfer Application directly to the Department Treasurer
2. New Life Member card will be sent to member at no charge.
3. If member does not receive his/her card promptly, National Headquarters must be notified within 2 months of receiving the transfer request to have the card replaced at no charge.
HOW TO REPORT A LIFE MEMBER’S NAME CHANGE

1. A Membership Update Form should be used for all name changes when a Life Member wants a new card.
2. Payment of $10.00 must be included when sending Membership Update Form to National Headquarters.
3. New Life Member card will be sent directly to member.
4. If member does not receive his/her card promptly, he/she should notify National Headquarters as soon as possible.
5. National Headquarters will not reissue a new card at no charge if we are not notified within 2 months of receiving the name change request.

HOW TO REPORT A DECEASED LIFE MEMBER

1. A Membership Update Form should be used to report the death of a Life Member. Send to your Department Treasurer.
2. Life Member deaths should be reported as soon as the Auxiliary is aware of the member’s death.
3. If a deceased Life Member is reported in error, proof must be provided that member is still living, such as a driver’s license, state-issued ID, etc.
4. NOTE: Intentionally not reporting a known deceased Life Member is fraudulent.

Replacing a Lost or Damaged Life Membership Card

1. A Membership Update Form should be used to request a replacement for a lost or damaged Life Member card.
2. Payment of $10.00 must be included when sending Membership Update Form to National Headquarters.
3. New Life Member card will be sent directly to member.
4. If member does not receive his/her card promptly, he/she should notify National Headquarters as soon as possible.
5. National Headquarters will not reissue a new card at no charge if we are not notified within 2 months of receiving the replacement card request.

National Members At Large

✓ Currently, annual dues are $50 per year and are subject to change.
✓ Completed Membership Application, proof of eligibility and payment of annual dues must be sent to National Headquarters.
✓ This can also be done online at www.vfwauxiliary.org.

New Life Membership cards will only be sent directly to the member in all cases. Metal Life Membership cards are no longer available.
National Members at Large May:

- Visit Auxiliary, County Council, District, Department or National meetings but shall not enter into the business of these bodies.
- Receive a Cancer Grant, if eligible.
- Receive the VFW Auxiliary Magazine.
- Participate in member benefits received through the mail, e-mail or listed on our website.
- Hold a nationally appointed/elected position.

National Members at Large May Not:

- Be a delegate to the National Convention.
- Qualify for certain group insurance plans offered.

Department Members At Large

✓ Annual dues are determined by each Department Council of Administration.
✓ Completed Membership Application, proof of eligibility and payment of annual dues (and admission fee if new member) must be sent to Department Treasurer.

Department Members at Large May:

- Visit Auxiliary, County Council, District, Department (state) or National meetings, but is unable to enter into any discussion during the business session of these meetings.
- Participate or volunteer in National Programs.
- Receive a Cancer Grant, if eligible.
- Purchase self-pay insurances and burial benefits.
- Participate in member benefits received through the mail, e-mail or listed on the National website.
- Receive VFW Auxiliary Magazine and e-newsletter.

Department Members at Large May Not:

---Hold an office at the Auxiliary, County Council, District, Department (state) or National level.
---Be a Delegate to any County Council, District, Department or National Convention and therefore cannot vote. (i.e., vote on Resolutions).
---Qualify for certain group insurance plans.
How to Create a MALTA Login

Go to www.vfwauxiliary.org and click “Member Login” button.

1. Click **Activate Account**
2. Enter required information:
   a. Member ID
   b. First and Last Name
   c. Primary Address Zip Code
3. Follow the onscreen instructions
What can I do as a Treasurer in MALTA?

Here is a sampling of what you can in MALTA:

- Configure or change the Auxiliary’s dues amount
- Update the Auxiliary’s banking information
- Pay your bond, view your bond, save a copy of the bond
- Easily print address labels
- Update any member’s information
- Pay dues for members
- Make a gift to the National Organization, such as Health & Happiness, Cancer Aid & Research and Patriotic Art
- View deposits and withdrawals from and to National Headquarters
- Register members for national events
- Order replacement cards for members
- And do much more! Activate your account today and begin using MALTA!

Call the toll-free MALTA helpline at 1-800-349-3670
Calls are answered Monday-Friday, 8:00 a.m. - 5:00 p.m., Central Time
E-mail MALTA technical support at support@vfwauxiliary.org
Important Reports Found Under Reporting Center

Only available to Treasurer, President and Secretary of Auxiliary

Under Duties in MALTA, scroll down and look for No. 14, Reports. Check regularly for new reports. Feel free to suggest a type of report you would like to see.

PLEASE NOTE:
Access will NOT be granted if your Auxiliary officers are not on file in the National Headquarters office. Also, Officers will not have access to the features of MALTA if their dues are not paid.
FINANCIAL REPORTING

Section 813 of the Bylaws

DUTIES OF THE TREASURER

- Hold all monies and securities belonging to the Auxiliary. (Sec. 813A)
- Collect all money due the Auxiliary.
- Give a receipt for all cash.
- Account for all funds of all accounts in Auxiliary’s books. (Auxiliary’s books shall be made up of a ledger, cash book, or a computerized system printed and secured in a permanent record book.)
- Prepare a report for each meeting and give a copy of the report to the Secretary.
- Comply with all federal, state and local laws

TYPES OF MONEY ACCOUNTS

CHECKING – In the sole checking account of the Auxiliary, the following funds will be maintained:
- General (unrestricted monies, which may be expended for any purpose)
- Relief*
- National and Department Dues*
- Cancer Insurance*
- Kitchen*
- Hospital*

*These funds contain restricted monies, which may be only used for the purposes for which they were received.

Please note the only exception to the single checking account rule is:
- Bingo, Gaming, or similar activity – sometimes state law requires monies from gaming activities to be maintained in a separate checking account. This is the only time an Auxiliary may have a second checking account.
SAVINGS AND INVESTMENT

- An Auxiliary may also have savings and investment accounts upon approval of the Auxiliary. (Sec. 813A)

CREDIT CARDS

- Auxiliaries **may not** possess credit cards, ATM cards and/or debit cards.

TREASURER'S REPORT

- The Treasurer’s report shall be given following the Presentation of the Minutes and contain:

  a. Balance on hand at last report
  b. Amount received from all sources since last report in detail
  c. Amount expended since last report in detail
  d. Balance on hand

*The Treasurer shall give a copy of the report to the Secretary to incorporate into the minutes.*
Accountable Officers Bonds

Section 814 of the Bylaws

- The offices of President and Treasurer must be bonded.
- Bonds run from September 1st to August 31st each year.
- The bonds shall be with an indemnity company authorized by National Headquarters or the Department.
- The bonds shall be in an amount that is at least double of funds and value of property for which the President and Treasurer may be accountable.
- The minimum amount of the bond is $10,000.
- The amount of the bond shall be approved by the body.
- The bond premium shall be paid from the general funds.
- The President shall hold the bond.
- National Headquarters carries a schedule bond in which Auxiliaries may participate at a group rate.
- If you are not bonded through National Headquarters, a copy of your bond receipt shall be sent to the National Treasurer.
- Bonds are available to purchase after July 1 for the coming year.

BONDING PROCESS STEPS:
1. Installation Reports are filled out by the Auxiliary Secretary.
2. Installation Reports are received by National Headquarters.
3. Bond notices will be sent via email to the Auxiliary President and Treasurer on record as of July 1.
4. The bond application may be paid online. Also a bond application is available on the Treasurer Resources page and can be mailed with a check for the premium of the bond to National Headquarters.
5. Upon the receipt of payment, an electronic Bond Receipt will be available for the President or Treasurer to download.
6. The above process shall be completed in its entirety prior to September 1st.
7. The President shall retain the Bond Receipt and instructions, and deliver them to his/her successor in office.

USING THE BOND:
- In the event that a shortage is discovered the following process should be followed:
  1. Contact the Tallman Insurance Agency at 816-753-2345.
  2. Follow through with any instructions that the Tallman Insurance agency gives.
  3. National Headquarters is not involved with the handling or use of the bond, only the Tallman Insurance agency is.
**BOND TIPS:**

- Bonds cover the offices of the President and Treasurer and not the individual holding the office. This means if there is a change in the individual holding the office; the new individual will automatically be bonded.
- Bonds cover only dishonest acts that have occurred within the past 12 months.
- Proof of dishonest acts on the part of the President and/or Treasurer are required in settlement of a claim.
- Losses resulting from burglary by an outsider, fire, flooding, etc. would not be covered under the bond.
- The master insurance policy is on file at National Headquarters.
- Article VIII, Sections 806A, 810A, 813, 813A, and 814 of the Bylaws must be strictly complied with.
- The Treasurer shall hold all funds and securities belonging to the Auxiliary in a FDIC or equivalent Banking Institution in the name of the Auxiliary (including such funds as the Hospital Fund).

**Bingo and other gambling funds are not covered under this bond.** If your Auxiliary has gambling operations, you should bond the individual accountable for the gambling funds through a separate policy. To obtain a quote on group rates, you may contact Tallman Insurance Agency at 406 West 34th St., Suite 806, Kansas City, MO 64111, or call them at 816-753-2345.
Tax Information

FEDERAL EMPLOYER IDENTIFICATION NUMBERS

- A Federal Employer Identification Number (EIN) is a nine-digit number assigned by the Internal Revenue Service for filing and reporting purposes.
- An Auxiliary will need to obtain an EIN in order to open a bank account, pay wages, or apply for tax-exempt status.
- Auxiliaries should not use the Department EIN or the VFW Post’s EIN.

APPLY FOR A FEDERAL IDENTIFICATION NUMBER

- Application may be made for an EIN by completing and submitting Form SS-4 to the Internal Revenue Service.
IRS Form 8822-B

When a new Treasurer takes office, he/she will need to file IRS form 8822-B within 60 days of assuming office. By filing this form with the IRS you are notifying the government of a change in responsible party for the Auxiliary.

Exemption from Federal Income Tax (Group Exemption)

- Each Auxiliary should qualify for federal tax-exempt status under a provision of Section 501(c) of the Internal Revenue Code. Section 501(c)(19) pertains specifically to war veterans organizations and their auxiliary units.
- A Group Exemption Letter is a ruling or determination letter issued to a central organization recognizing on a group basis, the exemption of...
subordinate organizations on whose behalf the central organization has applied for recognition of exemption.

- In our case, this would mean a group exemption for each Department, under which Auxiliaries and Districts will be covered.
- You may request a copy of the Group Exemption Letter from your Department Treasurer.
- The National Headquarters does NOT maintain a Group Exemption.
- You can find more information out about Group Exemptions from IRS Publication Number 4573.
- If your Auxiliary chooses not to participate in the Department’s group exemption and does not already have an individual determination letter from the IRS recognizing your organization as tax exempt, you will need to file IRS Form 1024 and Form 8718 with the appropriate fee to be recognized as tax exempt.

TAX RETURN – FORM 990-N E-POSTCARD

- Auxiliaries whose gross receipts are normally less than or equal to $50,000 may be required to electronically submit Form 990-N, also known as the e-Postcard.
- The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. This means the e-Postcard is due by November 15th.
- The e-Postcard is filed electronically and can be found online at https://sa.www4.irs.gov/eppostcard/. This is the only way to access the e-Postcard -- there is no paper form.
- To file the e-Postcard, the auxiliary must become a registered user.
- The e-Postcard is easy to complete. All you need is the following information about your Auxiliary:
  1. Employer Identification Number (EIN), also known as a Tax ID Number.
  2. Tax year - This will be July 1 to June 30 for all Auxiliaries
  3. Legal name and mailing address of the Auxiliary
  4. Any other names the Auxiliary uses
  5. Name and address of a principal officer -- Usually the Treasurer
  6. Website address if the Auxiliary has one
  7. Confirmation that the Auxiliary’s annual gross receipts are normally $50,000 or less. Gross receipts are the total amounts the Auxiliary received from all sources during its annual accounting
period, without subtracting any costs or expenses. ***Do NOT include any “pass-thru” amounts such as Cancer Aid & Research/Health & Happiness Donations, Cancer Insurance Premiums, etc. where funds are merely collected and sent on without the Auxiliary asserting any right to use the funds or otherwise deriving any benefit from collecting them.

- Auxiliaries whose annual gross receipts are normally more than $50,000 must file an annual information return Form 990 or Form 990-EZ.
- State filing requirements may differ; therefore, the Auxiliary may still be required to file Form 990, Form 990-EZ, or a state form with its state even though it is not required to file with the IRS.

It is recommended that if you have questions regarding what forms you need to file to the federal government or to the state government, that you contact a local tax advisor.

Form 990-T: Exempt Organization Business Income Tax Return

- Even after obtaining a tax-exempt determination from the IRS, there still may be situations in which Auxiliaries are subject to federal income tax.
- Unrelated business income is the gross income derived from any activity that is regularly carried on and not substantially related to the organization’s exempt purpose or function (aside from the organization’s need for income or funds or the use it makes of the profits.)
- While the IRS considers many factors in determining whether the activity is an unrelated trade or business, an important factor is the degree to which the activity unfairly competes with taxable businesses.
- Any tax-exempt organization that has gross income from an unrelated trade or business of $1,000 or more must file Form 990-T to report the unrelated business income and to figure the income tax liability. Please refer to IRS Publication 598 - Tax on Unrelated Business Income of Exempt Organizations provide more detailed explanations of the regulations.
- The Internal Revenue Code contains a specific provision exempting bingo proceeds from unrelated business income tax where state and local law permits such games to be carried on by non-profit organizations and these organizations do not compete with taxable entities.
Exemption from State Sales Tax

- Each state has its own laws relating to exemption from sales tax. Please contact your Department Treasurer with any questions regarding sales tax in your state.
- Although a Department or Auxiliary may be exempt from paying state sales tax on purchases; they may still be required to charge sales tax on sales to non-exempt organizations or individuals and remit the sales tax collected to the state.
- If your Auxiliary has sales, you should investigate your state’s laws regarding charging sales tax and satisfy yourself that sales taxes are properly collected and remitted to the state.

Payroll Taxes

- If your Auxiliary has any paid employees, you have the obligation to withhold and submit federal, state and local income taxes, and/or to pay social security, Medicare, and unemployment taxes.

Direct Deposit/ACH

In an ongoing effort to “go green” and save every level of the organization time and money, National Headquarters will only issue funds via “Direct Deposit” or ACH instead of printing and mailing paper checks. This will ensure that money from National Headquarters is deposited immediately into your Auxiliary, District or County Council's bank account. No paper checks will be issued.

If your Auxiliary changes bank accounts, the Treasurer may log in to MALTA and update the bank account information for the Auxiliary by clicking on “Stored Payment Method”. If the Treasurer updates the bank account information through MALTA, then NO paperwork would need to be submitted to National Headquarters.

OR the Treasurer must fill out a blank ACH Authorization Form and attach a pre-printed voided check for the new bank account to the form. If a voided check is not available, a letter from the bank on the bank’s letterhead indicating who is the new legal account holder, the routing number and account number, would be acceptable. These items would need to be sent to the VFW Auxiliary National Headquarters office to the attention of the Accounting Department immediately.
W-9 Information

- All organizations need to submit a W-9 form only one time to National Headquarters unless:
  - The organization changes EINs
  - The organization gains/loses tax exempt status

- SAMPLE FORM
Technology Options for Meetings

What is needed on both ends:

- Personal computer or laptop
- High-speed Internet connection (such as DSL or Internet provided by a cable company)
- Telephone line OR USB-connected speakers and microphone
- Internal webcam OR USB-connected external webcam

There are many different options for holding a Web Conference meeting. Listed below are three of the more popular software packages.

**Webex Meeting Center**  www.webex.com

- Check website for pricing options
- Unlimited online meetings
- Share documents, applications, etc. in real time
- Share multiple, simultaneous webcam video feeds
- See and hear, automatically, who’s talking
- Supports attending meetings via mobile devices (such as iPhone or iPad)

**Go To Meeting**  www.gotomeeting.com

- Check website for pricing options
- Unlimited online meetings
- Share documents, applications, etc. in real time

**Skype**  www.skype.com

- Check website for pricing options
- Maximum of 10 attendees (Skype recommends 5 maximum)
- Supports attending meetings via mobile devices for voice only

PLEASE NOTE: These are third party companies, and their pricing, availability and technology needs are not within the control of VFW Auxiliary. This does not constitute an endorsement of any of these services. Other services may be available.
Donations Cheat Sheet

Separate checks must be written for each type of donation!

1. Cancer Aid & Research Fund
   Mail checks and make payable to VFW Auxiliary
   406 W. 34th St., 10th Fl.
   Kansas City, MO 64111
   OR pay through MALTA!

2. Health & Happiness for National Home
   Make checks payable and mail to VFW Auxiliary
   406 W 34th St. 10th Floor
   Kansas City, Mo 64111
   OR pay through MALTA!

3. National Home Veteran & Military Helpline
   Make checks payable and mail to:
   National Home for Children
   3573 South Waverly Rd
   Easton Rapids, MI 48827

4. Young American Creative Patriotic Art Escrow Fund
   Make checks payable and mail to VFW Auxiliary
   406 W 34th St. 10th Floor
   Kansas City, Mo 64111
   OR pay through MALTA!
5. **VFW Veterans and Military Support Programs**

- MAP (Military Assistance Program)
- Unmet Needs
- Operation Uplink TM
- Veterans and Military Support Program

Make checks payable and mail to:

**VFW Headquarters**
406 W 34th St 9th Floor
Kansas City, MO 6411

6. **Patriot's Pen Scholarship Fund**

Make checks payable and mail to:

**VFW Headquarters**
406 W 34th St 11th Floor
Kansas City, MO 6411

Separate checks must be written for each type of **donation**!
Treasurer’s Information

The following items are meant to assist the Treasurer in fulfilling his/her duties and assisting the Auxiliary with good business practices.

Auxiliary Treasurer’s Duties

1—Under receipts, the Treasurer will report the amount of dues received from each member since the previous meeting. Any discrepancies will be checked immediately. Following the meeting, the Treasurer will enter the dues in the Treasurer’s bound ledger, cashbook or in a computerized system.

2—At each Auxiliary meeting, the Treasurer shall make a report following the Presentation of the Minutes, which shall contain:

a. Balance on hand at last report.

b. Amount received from all sources since last report.

c. Amount expended since last report.

d. Balance on hand.

Treasurer’s report must show all receipts and disbursements in detail, including name of person or firm to whom receipts/check is issued and stating for what purpose.
RECORD RETENTION GUIDE

The following guidelines have been developed in response to requests from Auxiliaries and Departments as to how long to retain certain files and records. This list includes some records to be retained by all businesses including Auxiliaries, and some records that relate only to our organization.

For federal tax purposes, the general statute of limitations is three years after the return due date, including extensions; however, there are situations in which the statute of limitations will be extended to six years or even indefinitely. In addition to federal laws, each state also has its own laws regarding recordkeeping requirements. If you have limited storage space, you might consider microfilming or scanning some documents to a CD and storing the originals off-site.

<table>
<thead>
<tr>
<th>Record Name</th>
<th>Minimum Suggested Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable invoices</td>
<td>6 years</td>
</tr>
<tr>
<td>Accounts payable ledger</td>
<td>6 years</td>
</tr>
<tr>
<td>Accounts receivable ledger</td>
<td>6 years</td>
</tr>
<tr>
<td>Audit reports</td>
<td>6 years</td>
</tr>
<tr>
<td>Bank deposit slips</td>
<td>6 years</td>
</tr>
<tr>
<td>Bank statements and reconciliations</td>
<td>6 years</td>
</tr>
<tr>
<td>Bonds (i.e. Treasurer's Bond Receipt)</td>
<td>3 years after expiration of policy</td>
</tr>
<tr>
<td>Budgets</td>
<td>6 years</td>
</tr>
<tr>
<td>Bylaws</td>
<td>6 years</td>
</tr>
<tr>
<td>Cancelled checks</td>
<td>6 years</td>
</tr>
<tr>
<td>Cash receipt records</td>
<td>6 years</td>
</tr>
<tr>
<td>Charter</td>
<td>Permanent</td>
</tr>
<tr>
<td>Contracts</td>
<td>6 years after the termination or completion of contract</td>
</tr>
<tr>
<td>Correspondence, general</td>
<td>1 year</td>
</tr>
<tr>
<td>Depreciation schedules</td>
<td>The latter of 6 years of the asset being fully depreciated or disposal of the asset</td>
</tr>
<tr>
<td>Detailed fixed asset records</td>
<td>The latter of 6 years of the asset being fully depreciated or disposal of the asset</td>
</tr>
<tr>
<td>Disbanded Auxiliary Records</td>
<td>7 years</td>
</tr>
<tr>
<td>Disciplinary Action file</td>
<td>1 year from completion</td>
</tr>
<tr>
<td>Election of Officer reports</td>
<td>6 years</td>
</tr>
<tr>
<td>Employee records</td>
<td>6 years after the employment relationship has ended or 30 years if lawsuit or injury</td>
</tr>
<tr>
<td>Expense vouchers</td>
<td>6 years</td>
</tr>
<tr>
<td>Financial reports</td>
<td>6 years</td>
</tr>
<tr>
<td>Garnishments</td>
<td>6 years</td>
</tr>
<tr>
<td>General Ledger</td>
<td>7 years</td>
</tr>
<tr>
<td>Incorporation papers</td>
<td>Permanent</td>
</tr>
<tr>
<td>Inspection reports</td>
<td>1 year</td>
</tr>
<tr>
<td>Insurance records, general</td>
<td>3 years after expiration of policy</td>
</tr>
</tbody>
</table>
Inventory records
Lease records
Membership Applications, Annual and Life
Membership Dues Record Cards
Membership Listings
Minutes of Auxiliary Meetings
Payroll register
Petty cash records
Program chairman annual reports
Standing Rules
Tax records
Treasurer reports, monthly

The later of 6 years after inventory has been used or written off
6 years after termination of lease
*Until the member has been deceased for 6 years or has reached 120 years of age
*6 years
*6 years
**6 years
6 years
6 years
1 year
6 years
7 years
***6 years

*Membership applications should be retained as a permanent record to aid in establishing length of membership, original eligibility, and other items of historical value. Membership listings may be destroyed after six (6) years ONLY if ALL membership applications are permanently retained.

**In some instances, it may be advisable to retain the minutes of Auxiliary meetings permanently when those minutes contain policy decisions. Normally, however, those policy decisions would have been incorporated into the Auxiliary Standing Rules, and the minutes would only be of minor historical significance.

***Monthly Treasurer reports usually prove to be “dead files” once the quarterly and annual audit reports are completed. However, it is recommended that they be retained for a period of six (6) years, should a detailed reconstruction of the Auxiliary’s financial situation be required by an auditor or the IRS.

Obviously, the foregoing list is not all-encompassing, nor is it intended to be. A good rule of thumb in determining what files and records to keep is that if the file or record has no financial or historical significance, then it is probably time to dispose of it.***
Relief Fund Guidance

The Relief Fund shall consist of the proceeds from:

1. Net proceeds from Buddy Poppy distributions.
2. Any contribution or other funds available.

Relief Fund money shall be restricted and expended by majority vote of members at a meeting solely for these purposes:

1. Aid to Auxiliary members needing financial assistance.

2. To meet **ALL** obligations or gifts to the VFW National Home for Children. See Page 53 for more assistance with Home donations.

3. Hospital work for all veterans, members of the Armed Forces, Auxiliary members and their family members.

4. Veterans & Family Support work for all veterans, members of the Armed Forces, Auxiliary members and their families.


7. To perpetuate the memory of deceased veterans and members of the Armed Forces, and to comfort their survivors.

8. To foster true patriotism through historical and educational programs.

All other expenditures shall come from the General Fund.

Continuous Membership Pins

Any member who has paid dues for 5 or more years is eligible for him/her continuous membership pin. **Pins are available in increments of five (5) years.** The Auxiliary or Department Treasurer must verify the continuous membership.

These pins do not denote service as an Auxiliary Officer but are a mark of recognition for the continuous membership of any member. They are provided covering 5-year periods and only one pin bearing the latest five-year membership period shall be worn.

Pins can be ordered at the VFW Store, [www.vfwstore.org](http://www.vfwstore.org) or 1-800-821-2606.