

AMVETS Ladies Auxiliary
Local Auxiliary Treasurer Instructions
2025 – 2026

1. As the Treasurer of your local Auxiliary, you have been entrusted with the responsibility of your local Auxiliary's funds. It is your duty to keep accurate and current financial records.
 - You should keep records and receipts a minimum of seven years (6 years plus current year) for monies spent in case your Auxiliary is ever audited by the IRS.
 - An audit of the Auxiliary books should be performed annually after elections. An audit must be done before a new Treasurer takes over from the outgoing Treasurer.
 - Keep your books current by making entries as they are disbursed or received. This will eliminate the possibility of missing transactions.
 - Balance your checkbook monthly. This will help find any missed transactions and uncashed checks. Very Important!
2. Bank accounts shall be kept for all monies received and disbursed and a report of the financial status of these accounts shall be given at each local meeting of your Auxiliary.
 - Checks should bear your local Auxiliary name and number.
 - Your checking account should have two (2) to three (3) signatures with yours as one of them. The President and either the 1st Vice or Secretary should be the other signatures.
 - Your local may require there to be two (2) signatures on all checks.
 - Checks should not be issued unless they are for an authorized budget item or by a motion of the membership. Be sure to make notations in the memo area for what the check was for.
3. All checks for the Department are to be made out as follows: AMVETS Ladies Auxiliary - Dept. of MI. Be sure the check has the correct date and is written for the correct amount.
 - All checks are to be **sent to the Executive Secretary - NOT the Department Treasurer.**
 - Checks for National donations may be sent to the Executive Secretary to be forwarded to National Headquarters.

4. All checks for dues and donations for the Department AND National shall be sent on one check.
 - Be sure to include a copy of your D&R and any other paperwork needed for dues.
 - A note of explanation is needed for donations.
 - Be sure to make checks out for the correct amount. Overpayments of less than \$10.00 will not be returned.
5. The amount your local collects for dues is not usually the amount you must send to the Department. Your local may set the dues amount for renew, new/rejoin, honorary and Life at a meeting with a proper motion.
6. Here are the amounts you need to send to the Department which covers both the Department and National dues:
 - Annual renewals - \$25
 - New and rejoin (members who miss the 12/31 deadline) - \$30
 - Honorary new and renew - \$10
 - Life - \$328
7. Checks you receive from the Department should be deposited within 30 days. If you have a check older than 30 days, call the Department Treasurer for instructions.
8. If your Auxiliary's annual income exceeds \$50,000, you are required to file a 990 form with the IRS. If your annual income is under \$50,000 you are required to file an e-postcard with the IRS.
 - Income amounts are all funds generated before expenses, not just the net profit.
9. A copy of the 990 or e-postcard must be kept with your records but no longer needs to be sent to the Department with the revalidation in May.
10. You may prefer to keep a ledger for transactions instead of a check stub or check register. It is important to keep a running balance in your accounts at all times.
11. If your Auxiliary has a budget for items, be sure to keep track of those items separately. Know what your Auxiliary By-Laws and Standing Rules are in regard to going over on budgeted items.

Reviewed and Revised by the Department Treasurer March 2025
