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Relax. You CAN do this. There are people who can help you...

- Your past chapter treasurer is there.
- This document.
- You can also call/e-mail current Kansas State Treasurer, Joyce Perkins
- You can find anything you want to know [and more] in a 77 page document on the International website.
 - Log in at www.alphadeltakappa.org
 - Type "Officer Training" in the search box.
 - Select "Chapter Officer Training Workshops"
 - Select "Treasurers"
- The staff at International are very helpful.

IMPORTANT NUMBERS AND RESOURCES
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ADK Headquarters

- Alpha Delta Kappa 1615 West 92nd St. Kansas City, MO 64114
phone number 816-363-5525 Or 800-247-2311
fax number 816-363-4020
- ADK website www.alphadeltakappa.org
- Contact at International for assistance with bank accounts:
LaShawn Packnett lpacknett@alphadeltakappa.org
- Contact at International for Membership and Payment Records
Suzie Hannah shanna@alphadeltakappa.org

Kansas State Treasurer— Joyce Perkins

- Address: 1377 Stonecreek Drive Lawrence, KS 66049
- Phone Number: 785-764-2428
- E-mail: jpperkins817@hotmail.com

VP of Membership— Kathy Saving

- Address: 928 Alma Drive Lawrence, KS 66049
- Phone Number: 785-865-2395
- E-mail: knsaving@gmail.com

Kansas State President— Cheryl Sigel

- Address: 37250 Renner Road Paola, KS 66071
- Phone Number: 913-259-9957
- E-mail: cherylsigeladk@yahoo.com

Your chapter Employer Identification Number [EIN]

CHAPTER RECORD RETENTION REQUIREMENTS

-Do at the end of biennium with new treasurer

Retain the following records indefinitely:

- Documents regarding the IRS
 - EIN (assigned by IRS)
 - any correspondence from the IRS
 - copy of any reports to the IRS
 - copy of any correspondence from International Headquarters regarding the IRS
 - Filed Tax Forms (990N e-postcard) and working papers
- Other financial documents:
 - Audit reports
 - Financial statements
 - Canceled checks for taxes
 - Cash books
 - Financial ledgers and journals

Retain the following records for 8 years:

- Bank reconciliations
- Bank statements
- Petty cash vouchers
- General correspondence
- Other cancelled checks (not for taxes)
- Expense reports
- Paid bills
- Monthly trial balances

WICHITA STATE UNIVERSITY SCHOLARSHIP FOUNDATION DONATIONS

Please send donations for the Wichita State University Scholarship to the Kansas State Treasurer. She will forward them to the Alpha Delta Kappa Foundation.

In order for a donation to count as a charitable donation, per IRS regulations, an individual must do the following:

1. Make the check payable to the Alpha Delta Kappa Foundation
2. In the memo line (at the bottom left on the check) write Kansas Scholarship Fund

If cash or checks made out to Kansas Alpha Delta Kappa are sent to the state treasurer, it does not count as a charitable donation because the state treasury is not set up as a Foundation. The state treasury and the

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Alpha Delta Kappa Sorority are under the 501- (c) (3) classifications (non-profit), whereas, the Alpha Delta Kappa Foundation is under 501- (c) (7) classification for charitable donations.

RESPONSIBILITIES OF THE CHAPTER TREASURER

INTERNATIONAL BYLAWS—"The treasurer shall collect dues and assessments and shall be the custodian of all chapter funds: make regular reports to the chapter members; pay all bills as directed by the executive board; send International dues, publications fees and ITE payment to International Headquarters postmarked by January 1 [delinquent if postmarked after January 31]; distribute membership cards; remit dues to the state, provincial or national treasurer; file the IRS 990-N [e-postcard] electronically; be familiar with classification of members; keep an itemized record of all receipts and expenditures and present the record for annual audit."

Treasurer will record all receipts and disbursements in a ledger or on an Excel spreadsheet. A sample spreadsheet is available on the ADK website.

Treasurer needs current names and addresses of chapter, state and international officers.

Treasurer collects pledge fees, installation fees, and badge (ADK pin) orders and sends the paperwork and fees to international headquarters. [The membership chairman may assist in these duties.]

Treasurer needs to be familiar with information the status of chapter members.

Treasurer serves on the Budget Committee.

State Treasurer has the electronic forms. IF YOU NEED THEM, JUST LET HER KNOW.

What are my Duties as Chapter Treasurer?

According to the Alpha Delta Kappa Handbook, your duties are as follows:

Administers the operating accounts of the chapter, keeping itemized records of all receipts and expenditures in a permanent file.

Collects state and international dues, fees and assessments

Disburses funds as directed by the chapter president or executive board

Makes regular reports to the chapter members

Sends international dues, publication fees, and ITE payment [Form H-138] to Headquarters, postmarked no later than January 31

Sends State dues and a copy of the H-138 form to the state treasurer. Send a copy of the H-138 form to the state president and state membership VP

Submits the C-1 report to the state treasurer by June 30 of each year.

Files IRS forms as required by October of each year [990N or e-postcard]

Makes financial records available for an annual or biennial audit.

Is familiar with membership status

Deposits receipts as soon as possible following meetings. All money should flow through the chapter checkbook so that there is a record of all receipts and payments and their purposes.

Uses a form for members to request reimbursements.

Reconciles the checkbook against the bank statement monthly. Attach all deposit slips to the statement.

Retains designated scholarship funds in a separate account OR clearly designate within the master account ledger which money is operational and which is designated for scholarships.

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Records sales income in two groups: income from members and income from non-members. If sales income from non-members exceeds \$1,000 the chapter must send a copy of their C-1 form to International and may have to complete a form for the IRS.

Serves on the budget committee.

What is the C-1 Report: Annual Chapter Reporting Form and Audit?

This form is completed by the chapter treasurer at the end of each fiscal year and a copy is sent to the state treasurer. It is **DUE JUNE 30 of each year**. It is an annual audit report of the chapter's receipts and disbursements.

Every chapter must file an annual C-1 report.

It will be in the "President's Packet" your chapter president receives in August. It is also available on the International website

More instructions are found on the Checklist of What You Need to Do.

Send a copy of the C-1 to International Headquarters IF:

- Your chapter has receipts totaling more than \$50,000 during a fiscal year.
- Your chapter has interest income of \$1,000 or more during a fiscal year.
- Your fundraising receipts for chapter operations from non-members is more than \$1,000 during a fiscal year.

Please complete the form thoroughly. Note in the lower section of the report is a spot to mark the completion of the 990-N e-postcard.

The form requires a signature of the chapter president and the chapter treasurer. Below these signatures is the space for the chairman of the audit committee. The audit should be completed at the end of the biennium and is not necessary each year.

The handout "Guidelines for Chapter Treasurers" offers recommendations for the audit committee.

What is the 990N (E-Postcard)?

The 990N (e-postcard) is an electronic IRS filing process found at www.irs.gov.

Each chapter needs to file the annual return to maintain their tax exempt status.

It can only be filed electronically and **MUST BE FILED BY OCTOBER EACH YEAR** for Alpha Delta Kappa to remain a not-for-profit organization.

This is a legal requirement.

This form can **ONLY** be filed electronically.

Your past chapter treasurer can give you the EIN and password.

Step-by-step directions are available at the ADK website,

www.alphadeltakappa.org [see screen shot below]

Print them off and follow them as you complete the form.

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In the past, the IRS sent an e-mail confirmation that your filing was complete and this confirmation was forwarded to the state treasurer. They no longer do that so be sure to "check" the box on the C-1 that you have completed the e-card. Your state treasurer has to send a form to International letting them know you have completed the process. Since the C-1 is due June 30...it would be best to not wait until the Oct due date for this form.



WHEN DO I COLLECT AND REMIT DUES?

Start collecting dues early. You can announce that you will be collecting dues at each meeting starting with the September meeting. Don't wait until December!

What is the H-138?

This is titled the Membership Payment Record. It will arrive to your chapter president sometime in August. It includes the following:

- A list of your chapter's members as of August of that year.
- Each member's initiation date and ID number
- The amount of each member's international dues and publication fees with a total amount due for each member.
- The chapter's ITE payment.

A Sample of the form is included in this packet.

Keep track of your member payments on this form.

If you have a change of status, you may record that on your form BUT your chapter president, treasurer, or membership chair still needs to complete the change on the international website. Go to directory. The first line on the directory menu will tell you how to make changes.

Also, you will need to download the newest member cards from the ADK website to hand out to paid members. [See screen shot below]

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CHECKLIST OF WHAT YOU NEED TO DO

(These are things all chapter treasurer need to do.

You can add actions that are specific to your chapter)

Monthly

- _____ Pay bills as requested by the chapter president or executive board.
- _____ Deposit receipts into the bank account.
- _____ Balance the checkbook when the monthly statement is received.
- _____ Prepare a treasurer's report to be disbursed to chapter members.

June

- _____ File 990N e-postcard

Go to www.irs.gov and search for 990-N e-post card.

The IRS will no longer send you a confirmation of e-postcard acceptance so you no longer are required to send a copy of confirmation to the state treasurer.

Your 2018-2020 treasurer has the user name, password, and answers to security questions to get into the form. Keep a record of those so that future treasurers can access the account.

This **MUST** be filed annually to maintain your chapter's tax exempt status.

- _____ By June 30, complete the C-1 and file the 990N e-postcard

This form was sent to the Chapter President in her packet last August. It is also available at the international website.

The chapter treasurer needs to complete the receipts and disbursements portion of the form.

You need to mark that you have completed the 990N e-postcard for this fiscal year.

Your chapter president will appoint an audit committee.

They will meet with you and check that the balance in the checkbook, the balance on the bank statement, the balance on your ledger, and the balance on the C-1 match.

After the audit has been completed confirming the balances match, have the form signed by the chapter president, the audit committee chair, and yourself.

Send a copy to the Kansas State Treasurer and keep a copy for your chapter records.

If you cannot find your copy of the form, you can:

- Go to the international website. Look under "Forms and Documents" and then under "chapter forms."
- There is one posted on the Kansas Alpha Delta Kappa Website.
- Contact me.

The audit committee chair will sign the C-1 form verifying that an audit has been completed.

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August

_____ Get Member Payment Record (H-138 form) from your chapter president. It will be in the packet she receives from International.

September- December

_____ Collect dues from members.

Start collecting dues at your September meeting. At each meeting, remind members that dues need to be paid to you by December 31. Set a date such as by your December meeting or December 20 to allow yourself enough time to send it to International by December 31.

Member categories/type:

- **Active member** [or Active on Leave]: International Dues (\$31) + Publication Fee (\$9) + State Dues (\$11) + your chapter dues
- **Life Member**: Publication Fee (\$9) + State Dues (\$11) + your chapter dues
- **Limited Member**: pays no dues unless she wants to receive International Publications. If so, she should pay the publication fee (\$9)
- **Honorary Member**: Your chapter pays the publication fee (\$9) for her.

Record dues on the H-138 Member Payment Record form as you receive them.

Deposit dues payment checks into the chapter checking account.

_____ By December 31, submit International and State dues

Make 4 copies of your H-138 Member Payment Record form.

- **International dues**: Submit a check made out to Alpha Delta Kappa for International dues, publication fees, and the \$20 ITE payment with the H-138 Member Payment Record form to the address listed on the top of the form.
- **State Dues**: Submit \$11 per member and a copy of your H-138 Member Payment Record form to the Kansas State Treasurer.

Submit a copy of your H-138 Member Payment Record form to the Kansas State President and the KS VP for Membership. You may scan it and send it electronically or send it by regular mail,

Keep a copy of your H-138 Member Payment Record form for your chapter records.

Send the dues you have received to International on December 31 even if you have not collected 100%. Other dues may be submitted at a later date.

January

_____ Continue to collect dues from any members who have not paid them.

Remind members they have not paid their dues.

You may have to contact them by phone or e-mail..

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Remind members that International has a \$5 late fee for any dues paid after January 31. Kansas does not access a late fee.

_____ By January 31

Send a letter with a check for any international dues and fees and the \$5 late fee to International Headquarters. Include the names and membership numbers for whom the dues were paid in the letter.

Send a letter with a check for any state dues to the Kansas State treasurer. Include the names and membership numbers for whom the dues were paid in the letter.

Notify the state president and the state VP for Membership that these members have paid their dues.

Send the dues you have received in to International by January 31 even if you have not collected 100%. Other dues may be submitted at a later date. Every member you submit dues to International for after this date must pay a \$5 late fee EVEN IF YOU HAVE RECEIVED THEIR DUES BEFORE THIS DATE.

February - April

_____ Continue to collect dues as needed.

Send a letter with a check for any international dues and fees and the \$5 late fee to International Headquarters. Include the names and membership numbers for whom the dues were paid in the letter.

Send a letter with a check for any state dues to the Kansas State treasurer. Include the names and membership numbers for whom the dues were paid in the letter.

Notify the state president and the state VP for Membership that these members have paid their dues.

May

_____ Decide what to do with members who have not paid their dues

If there are any remaining members who have not paid their dues, contact them to discuss their desired membership status. Explain that if their dues are not paid by May 31, International will remove them from membership.

If they wish to remain a member, collect their dues plus the \$5 late fee.

Send a letter with a check for any international dues and fees and the \$5 late fee to International Headquarters. Include the names and membership numbers for whom the dues were paid in the letter.

Send a letter with a check for any state dues to the Kansas State treasurer. Include the names and membership numbers for whom the dues were paid in the letter.

Notify the state president and the state VP for Membership that these members have paid their dues.

If they chose to resign, ask them to send a resignation letter.

Have your chapter membership chair change their status on the ADK website.

Notify the state treasurer, state president, and state VP for membership they are no longer a member.

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Duties performed by Outgoing Treasurer:

As soon as all checks have cleared the bank [verified by the latest bank statement], close books and prepare year-end financial statements.

Turn the books over for a "review" by a committee [Audit]

Obtain and complete a new bank signature card for each account, with the name, address and signature of the newly elected treasurer [and possibly the new president]. It is not necessary to change banks.

Meet with the newly elected treasurer to review and turn over all files. including bank statements, cancelled checks, the checkbook, deposit slip book, ledger, all reimbursements and receipts---all documents of your job as treasurer, including a copy of the latest budget.

Help New Treasurer with the 990-N e-postcard.

Help New Treasurer with Record Retention requirements

GUIDELINES FOR CHAPTER TREASURERS

Receipts:

Record cash and checks received in a ledger, identifying source (from whom) and item or service for which money was received.

List each check separately on deposit ticket and deposit checks and cash in the bank. Record deposit on check register.

Disbursements:

Pay all invoices by check. Keep a receipt for each expenditure.

An expense must be authorized by an approved budget. If not budgeted, an approved purchase order or expense voucher signed by the president should be issued authorizing the expenditure.

Two persons should sign checks exceeding a designated amount (amount is determined by the chapter). Usually the treasurer and the president are the authorized checksigners.

III. Bank Statements:

Monthly bank statements must be reconciled to the checkbook register each month. Obtain the president's initials on each bank statement, indicating that she has reviewed the statement and verifies the reconciliation.

Scholarship funds must be retained in a separate bank account. They cannot be commingled with the general fund.

Financial Reports:

Treasurer's report or financial statement should be prepared in writing each month.

An annual statement should be prepared.

Form C-1 Annual Chapter Reporting Form and Audit should be prepared and sent to state treasurer with a copy to the audit committee by the deadline listed on the form.

If the chapter's gross receipts are less than \$25,000, electronically file Form 990-N e-Postcard with the IRS at <http://epostcard.form990.org> by the fifteenth day of the fifth month following the end of the chapter's fiscal year.

If the chapter's adjusted receipts are \$25,000 and/or Ways & Means - Sales to Non-Members and/or Interest equals \$1,000 or more, submit a copy to International Headquarters as well as to your state treasurer. Headquarters will send the chapter treasurer forms C-2 and C-3 for completion.

Audit of Treasurer's Books:

Present the Audit Committee with all financial records so that they may do the following:

Verify the figures on the C-1 report.

Verify the C-1 report was mailed to the state treasurer by the deadline and a copy was forwarded to International Headquarters, if required (IV. D. above).

Determine all deposits have been accurately recorded.

Determine all disbursements have a receipt.

Verify that the checkbook/ledger balances monthly with the bank statement.

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Review a list of outstanding checks.

Compare expenditures with budget. Review written explanation for any overages.

Review the written annual treasurer's report.

Audit Committee submits written report to the chapter president.

STATE AND CHAPTER RECORD RETENTION REQUIREMENTS

President

Retain in Permanent Files:

Charter (Fidelis Scroll, if Fidelis Chapter)
Ceremonies Books
Minutes of Meetings and Bylaws
Proceedings of International Conventions (states only)
Names of Initiated Members and Initiation Dates
Written History
Correspondence on any Legal Matters

Retain 4 years:

Forms and Correspondence (for the current and immediate past biennial).

Treasurer

Retain in Permanent Files:

EIN Number (assigned by the Internal Revenue Service), any correspondence from the IRS, copy of any reports to the IRS, copy of correspondence from Headquarters regarding the IRS.
Filed tax returns, including working papers.
Audit reports and financial statements, cancelled checks for taxes, cash books.
Financial ledgers and journals.

Retain 8 years:

Bank reconciliations, bank statements, petty cash vouchers, general correspondence, other cancelled checks, expense reports, paid bills and monthly trial balances.

YOU MUST REPORT TO THE IRS

All states and chapters are now required to file an annual report with the IRS. There are two categories for reporting/filing:

States and chapters with gross receipts of less than \$25,000 must file an annual electronic notice, Form 990-N also known as the e-Postcard;

States and chapters with gross receipts of \$25,000 or more are required to file the more extensive Form 990 or 990-EZ.

The 990-N must be filed electronically. There is no paper form. If the treasurer or president does not have Internet access, the Internet connection at a school, a library or the home of another member may be used.

Filing Deadline: The 990-N (e-Postcard) is due every year by the 15th day of the fifth month after the close of the state's or chapter's fiscal year. For example, if your fiscal year is June 1 through May 31, you must file after May 31 and before October 15. If your fiscal year is July 1 through June 30, you must *file after* June 30 and before November 15.

Tech Support: If you are having problems filing your 990-N for any reason, including you've forgotten your password or log-in from last year, call the toll-free tech support **number-866-255-0654**. If needed, additional assistance may be obtained from IRS Customer Service at 877-829-5500.

How to File the 990-N e-Postcard:

Go to www.epostcard.form990.org/

Request login ID Screen should appear

Exempt Organization will appear in the first box.

In the second box, enter your EIN. If you don't know your EIN or it is rejected, call Headquarters for your EIN.

Click on the print icon on your tool bar to print this screen.

Click on Next>>

Second Login ID Screen appears

This screen has your Login ID Type and your Login ID. The login ID is your EIN plus two digits at the end with no spaces. The last two digits increase by one each year. If your number was 02 last year, type in 03 this year.

The screen will show the Organization's Name as Alpha Delta Kappa Sorority Inc. This is correct and can't be changed. Your chapter is identified by your EIN and Login ID.

Next create a password between 6 and 15 characters. Use your state and chapter in lower case. Example: iowapi or moalpha.

Type in the same password again.

Type in your first name.

Type in your last name.

Type in your email address.

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Type in your email address again.
Type in your telephone number.
Click on the print icon on your tool bar to print this screen.
Click on Next>>

Request Login ID-Success Screen appears

Read the information
Click on the print icon on your tool bar to print this screen.
Close the program. Within half an hour you will receive an email from epostcard@urban.org. In the email is a link to the www.epostcard.form990.org site. Click on this link.

Activate Login ID Screen

32 a. Enter your
password.

Click on the print icon on your toolbar to print this screen.
Click on Next>>

Activate Login ID (Success) Screen appears

Click on the print icon on your toolbar to print this screen.
Click on the box "Create your Form 990-N (e-Postcard) now."

Electronic Notice - Form 990-N (e-Postcard) Organization Information Screen

The tax period will be filled in and it may be incorrect. Skip over it and proceed. (To later correct your tax period, see 8 below.)
Enter "NO" in the first box and "YES" in the second box.
"Alpha Delta Kappa Sorority Inc." will appear in the box. Skip over it.
Your EIN will appear in the box.
Click on the print icon on your toolbar to print this screen.
Click on Next Page>>

Electronic Notice-Form990-N (e-Postcard) Organization Address and Principal Officer Information Screen

Alpha Delta Kappa Sorority Inc. will appear as the Organizations legal name. Skip over it and in the Next box type in your chapter's state and name. Example: Missouri Alpha Chapter
Type in Headquarters' address: 1615 W 92nd St, Kansas City, MO 64114-3210152 in the appropriate
Boxes.

Type in www.alphadeltakappa.org on line E.
Line F, click on person in the first box; **type in the chapter president's name and Headquarters' address:** 1615 W 92nd St, Kansas City, MO 64114-3210152 in the appropriate boxes.
Click on the print icon on your tool bar to print this screen.
Click on the Save Changes box.
Click on the Submit Filing to IRS box.

If your tax period (see 6.) was correct, you have completed the process.

If your tax period (see 6.) was incorrect there is one more step to the process. You must write the IRS a letter stating your name and chapter office your chapter name and EIN and say that in filing

the 990-N the incorrect fiscal year was listed for your chapter and request that the fiscal year be changed to June 1 to May 31 or whatever 12-month period you are currently using for your fiscal year. Send the letter to:

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IRS

ATTN: EO Entity

MS62373

Ogden, UT 84201

Or FAX it to (801) 620-3249

Keep all of your printed screen copies on file, including your password, Login Type and Login ID and next year this process should be much easier. Or, at least we can hope so!

Congratulations and thank you for your patience and persistence.

Penalty: The IRS will revoke the tax-exempt status of a state or chapter who fails to meet the annual filing requirement for three consecutive years and possibly Alpha Delta Kappa's tax-exempt status as well.

Questions: If you have questions, contact Laura Bourgeois at [Headquarters-lbourgeois@alphadeltakappa.org](mailto:lbourgeois@alphadeltakappa.org) or call 1-800-247-2311.

NOTE: Keep this document in your president's and treasurers permanent files. Officers will change before most filing deadlines arrive so make sure the next president or treasurer is prepared to file the 990-N (E-Postcard).

APPENDIX

Group #1900

US Treasury Department



Internal Revenue Service
Washington, DC 20224

Date: **OCT 25 1967** | In reply refer to:
T:MS:EO:R:1-JBS

Alpha Delta Kappa Sorority
1615 West 92nd Street
Kansas City, Missouri 64114

Mesdames :

This is in reference to the application for exemption and the supplementary information submitted by you for our use in determining your status and that of your chapters for Federal income tax purposes.

Our records disclose that the Alpha Delta Kappa Sorority was granted exemption from Federal income tax under the provisions of what is now section 501(c)(7) of the Internal Revenue Code of 1954, in a ruling dated March 14, 1950. This exemption was applicable to the national organization only and did not include your subordinate chapters.

Based on the information submitted, the ruling of March 14, 1950, referred to above, is modified to include your subordinate chapters. Accordingly, it is held that you and your subordinate chapters whose names are set forth in the lists provided with your letter are exempt from Federal income tax under section 501(c)(7) of the Internal Revenue Code of 1954. Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director.

You and your subordinate chapters are not required to file Federal income tax returns so long as there are no changes in your character, purposes or method of operation, or those of your subordinate chapters. Any such changes should be reported immediately to this office in order that their effect upon your exempt status or that of your subordinate chapters may be determined. However, you and your subordinate chapters are required to file annually, an information return, Form 990, with your District Director after the close of your and their annual accounting period, unless you have included such subordinate chapters in a group return which you have filed.

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Alpha Delta Kappa Sorority

Please send us the following information, not later than 45 days after the close of each succeeding annual accounting period:

1. Lists showing the names and mailing addresses of your new subordinate chapters and the names and addresses any which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order, or in numerically designated only, in numerical order.
2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new chapters.
3. A statement if, at the close of the year there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your chapters.

You should advise each of your chapters of the exemption and the pertinent provisions of this ruling, including the liability for filing information or other returns.

The District Director of Internal Revenue, for the Districts in which you and your subordinate chapters referred to herein are located are being advised of this action.

Very truly yours,



Chief, Rulings Section
Exempt Organizations Branch

Mail a copy with remittance to:

- 1) Alpha Delta Kappa
P.O. Box 879452
Kansas City, MO 64187-9452
- or processing may be severely delayed
- 2) Your S/P/N Treasurer

Alpha Delta Kappa

Members Payment Record

HQ0101

H-138
as of 7/20/2016



International Headquarters

Due at Headquarters January 1, 2017

Send a copy to your S/P/N President
Keep a copy for your records

Late fees apply if received at headquarters postmarked after January 31

ID/Name	Initiated	Dues/Pub	Amount Paid	
			Intl	S/P/N
11 Kristin J. Banks	11/29/10	\$ 40.00	40	15
6 Violet Blossom	1/1/01 <i>Honorary</i>	\$ 9.00	9	
2 Laura C. Bourgeois	8/1/94 <i>Intl</i>	\$ 9.00	9	15
9 Sharon L. Bridges	6/24/97 <i>Life/Pd Life</i>			
10 Stacy B. Bruce	10/18/04	\$ 40.00	40	15
7 Kelly Delgado	2/10/03	\$ 40.00	40	15
4 Robert Folsom	8/11/14 <i>Limited - Continue publications for this member?</i>			<input checked="" type="radio"/> Yes <input type="radio"/> No
8 Annie Griffin	3/25/98 <i>Life/Pd Life</i>	\$ 9.00	9	15
5 Suzie Hannah	3/4/98	\$ 40.00	40	15
116943 Beth Kampner	1/1/16	\$ 40.00		
1 LaShann Packnett	11/4/13	\$ 40.00	40	15
3 Julie Rehm	10/3/11	\$ 40.00	40	15
Chapter ITE Payment	8/13/47	\$ 20.00	20	

HQ0101

Total due If all Members Paid

\$327.00

Amount Paid
Intl S/P/N

287 120

For Headquarters Use Only

4030

4040

2050

2020



Suzie Hannah 800-247-2311

Treasurer Name and Phone Number

shannah@alphadeltakappa.org

Treasurer E-Mail

SAMPLE

How to correctly fill out the

H-138

Questions?



ANNUAL CHAPTER REPORTING FORM AND AUDIT

Report due to State Treasurer on June 30 Fiscal Year _____ to _____ Date of Audit Report _____

(12 month period)

State _____ Chapter _____ EIN# _____

Beginning Balance (Cash Accounts) as of (date) \$ _____ (1)

Receipts (Revenues):

International Dues and Fees \$ _____
 State Dues and Fees \$ _____
 District Dues/Assessments \$ _____
 Initiation Fees \$ _____
 Membership Badge Costs \$ _____
 Subtotal of Non-Chapter Receipts \$ _____ (2)
 Chapter Dues \$ _____

Fundraising (Gross Amounts)

For Chapter Operations (Ways & Means)

\$ from Members \$ _____
 \$ from Non-Members \$ _____

For Altruism

\$ from Members \$ _____
 \$ from Non-Members \$ _____

Altruistic Contributions \$ _____ *All profit was used for altruism and \$ scholarships or deposited in separate \$ scholarship account: _____ yes no*

Meals/Luncheons \$ _____

Convention/Conferences/Meetings \$ _____

Interest \$ _____

Other \$ _____

Transfers from Savings \$ _____

Subtotal Chapter Receipts \$ (3) _____

TOTAL RECEIPTS (Add lines 1, 2 and 3) \$ _____ (4)

Disbursements (Expenses):

International Dues and Fees \$ _____

State Dues and Fees \$ _____
 District Dues/Assessments \$ _____
 Initiation Fees \$ _____
 Membership Badge Costs \$ _____ Altruistic Donations to
 Charity \$ _____

Fundraising Costs:

For Chapter Operations (combined) \$. . . Member Non-Member _____
 For Altruistic Projects (combined) \$. . . Member Non-Member _____
 Scholarships \$ _____
 Courtesy \$ Communications _____
 (postage, phone, printing) \$ _____
 Officers' Expenses \$ _____
 Meals/Luncheons \$ _____
 Conventions/Conferences/Meetings \$ _____
 Membership \$ _____
 Archives Book \$ _____
 Yearbook \$ _____
 Other \$ _____
 Transfers to Savings \$ _____

TOTAL DISBURSEMENTS \$ _____ (5)
 TOTAL RECEIPTS LESS TOTAL DISBURSEMENTS: (Line 4 minus Line 5) \$ _____ (6)

Has chapter filed 990-N e-Postcard? yes no date

Has chapter filed an IRS 990-EZ form in the previous two years? yes no If yes, date _____

Year End Checking Account Balance _____

as of \$ Treasurer's Ledger \$ _____

Balance as of Phone _____

Phone _____

Signature of Treasurer E-Mail _____

Signature of President E-Mail _____

Signature of Audit Committee Chairman

NOTE: If Line 3 is \$50,000 or more and/or Fundraising for Chapter Operations from Non-Members and/or interest earned is \$1,000 or more, chapter treasurer must submit a copy of this form to: ADK Headquarters, 1615 W 92nd St, Kansas City, MO 64114 as well as to your state treasurer.

Sample form: Headquarters will mail to chapters after receiving Report C-1, if more information is required.



SaMPle Balance Sheet (you May add lineS to thiS form aS needed.)

As of _____ (Should be May
31) (Your Chapter Year End)

ASSETS

Cash and Investments

Checking Account - Mercantile Bank	\$ 300
Savings Account - Mercantile Bank	500
Certificate of Deposit - Commerce Bank	1,000

Total Assets	<u>\$ 1,800</u>
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LIABILITIES AND NET ASSETS

Liabilities	\$ —
-------------	------

Net Assets	1,800
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Total Liabilities and Net Assets	<u>\$ 1,800</u>
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1. Net assets for a not-for-profit organization are the equivalent of “equity” for a for-profit organization. Most software packages use the term “equity,” however. As most states are on the cash basis, they will not record any liabilities.
2. Note that “Total Assets” must equal “Total Liabilities and Net Assets” to balance.
3. The reviewing officer (chapter president is recommended) can compare the bank balances presented on the report to the bank reconciliations prepared by the treasurer and sign off approval of that procedure.

SAMPLE BUDGET

For the 12 Months Ended _____ (Your Chapter Year End)

State _____ Chapter _____ EIN# _____

	<u>Current Year's Budget</u>	<u>Prior Year's Actual</u>	<u>Prior Year's Budget</u>
Receipts (Revenues):			
Chapter Dues	_____	_____	_____
Fundraising (Gross Amounts)			
For Chapter Operations (Ways & Means)			
\$ from Members	_____	_____	_____
\$ from Non-Members	_____	_____	_____
For Altruism			
\$ from Members	_____	_____	_____
\$ from Non-Members Altruistic	_____	_____	_____
Contributions Meals/Luncheons	_____	_____	_____
Conventions/Conferences/Meetings	_____	_____	_____
Interest	_____	_____	_____
Receipts	_____	_____	_____
Transfer from Savings	_____	_____	_____
Total Receipts	_____	_____	_____
Disbursements (Expenses):			
Altruistic Donations to Charity	_____	_____	_____
Fundraising Costs:			
For Chapter Operations For	_____	_____	_____
Altruistic Projects	_____	_____	_____
Scholarships	_____	_____	_____
Courtesy	_____	_____	_____
Communications (postage, phone, printing)	_____	_____	_____
Officers' Expenses	_____	_____	_____
Meals/Luncheons	_____	_____	_____
Conventions/Conferences/Meetings	_____	_____	_____
Membership	_____	_____	_____

Archives Book	_____	_____	_____
Yearbook Other	_____	_____	_____
Transfer to Savings	_____	_____	_____
Total Disbursements	_____	_____	_____
Total Receipts less Total Disbursements	_____		

