

INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS



**Excellence Through Education:
Innovate, Collaborate, Create**

January 21-23, 2019 • Los Angeles, CA

Best Practices for Treasurers

January 22-23, 2019

Best Practices for Treasurers

Presenters:

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Chief of Operations
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Assistant to the General Secretary-Treasurer for Finance and Membership
- Travis Chipman – L-43 – Portland
Secretary/Treasurer
- Bill Dodd, – L-710 – Coeur D Alene
Treasurer



Best Practices for Treasurers

Today's Objectives

- Define fiduciary responsibilities of the IAFF Local Union Secretary-Treasurer or Secretary and Treasurer
- Review recordkeeping and reporting requirements
- Discuss internal controls
- Discuss current technology and resources available



Best Practices for Treasurers

Treasurer's Fiduciary Responsibility

“The function of the local union treasurer is to keep an accurate and appropriate record of all financial transactions of the local union...”

“Financial recordkeeping includes the maintaining of all receipts, such as income from dues, investments and interest...”

“It also includes a complete accounting of all expenditures...”

Excerpts from ***IAFF Local Union Financial Responsibilities & Management***

<http://www.iaff.org/library/gst.html?>



Best Practices for Treasurers

Treasurer's Fiduciary Responsibility

Accounts Receivable:

- Receive all funds due the local and insure funds are regularly deposited into bank account

Accounts Payable:

- Disburse money owed by the local providing appropriate documentation

Members/Dues Records:

- Maintain current records of members including dues payments

Independent financial inspection & filing requirements:

- Make records available for periodic inspection
- Forward annual financial report to the IAFF
- [http://www.iaff.org/library/pdfs/LocalUnionAuditorsReport2%20\(fillable\).pdf](http://www.iaff.org/library/pdfs/LocalUnionAuditorsReport2%20(fillable).pdf)
- File IRS Form 990 & DOL Form LM (*if applicable*)



Best Practices for Treasurers

Safeguarding Local's Assets

Bank Accounts

- Checking & savings accounts (if possible)
- Deposit funds received as soon as possible
- Separate account for PAC
- No comingling funds (ie. – monies received from fundraising)
- Petty cash not to exceed \$100



Best Practices for Treasurers

Safeguarding Local's Assets

Account reconciliations are key to completeness and accuracy

- Bank reconciliations
- Credit card statements
- Investment statements

Do NOT change figures in prior fiscal years

Implement a separation of duties relating to financial recordkeeping

- Have bank statements delivered unopened to someone not responsible for writing/signing checks or reconciling the bank account



Best Practices for Treasurers

Safeguarding Local's Assets

Corporate Credit Cards

Invaluable financing tool, but can create unique risks that require careful consideration.

3 key internal controls to put in place:

1. Formal credit card policy
2. Substantiation
3. Monthly reconciliation and review



Best Practices for Treasurers

Safeguarding Local's Assets

Corporate Credit Cards

Additional controls to consider:

- Set monthly and overall credit limits for all credit cards issued
- Perform initial and annual credit checks on all individuals issued a credit card
- Disallow cash advances
- Prohibit use for personal charges
- Set up monitoring with credit card issuer to allow notification of unusual activity
- Review expense/usage trends and compare against budgeted amounts



Best Practices for Treasurers

Safeguarding Local's Assets

Membership

- Members must pay dues monthly, no later than 15th of the month
- Notify member if delinquent
- Report monthly of delinquent members
- Suggested dues should be 1% of top-step firefighter salary



Best Practices for Treasurers

Safeguarding Local's Assets

“Only large locals need to create an annual financial budget.”

- Obligation to membership to ensure that funds are properly accounted for and disbursed efficiently, regardless of local's size.
- A budget provides a roadmap for current year operations.
- All locals need to utilize the budget process
 - A budget provides a road map for current year operations “and assist in identifying historical spending trends when utilized on an annual basis”.



Best Practices for Treasurers

Safeguarding Local's Assets: Budget Sample

	20XX Budget	20XX Actual	Variance
<u>Revenue:</u>			
Member Dues	\$ 43,979.00	\$ 41,698.00	\$ (2,281.00)
Initiation Fees	1,140.00	1,135.00	(5.00)
Total Revenue	\$ 45,119.00	\$ 42,833.00	\$ (2,286.00)

Expenses:

Officer Honoraria	\$ 6,853.00	\$ 7,099.00	\$ 246.00
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Administration

Field Reps	2,010.00	1,950.00	(60.00)
Mileage	1,750.00	1,177.87	(572.13)
Meals	1,050.00	560.00	(490.00)
Telephone	600.00	570.94	(29.06)
Unemployment Ins.	1,500.00	1,500.00	-
Miscellaneous	750.00	222.03	(527.97)

Meetings

Mileage	550.00	343.62	(206.38)
Meals	360.00	251.95	(108.05)
Other	50.00		(50.00)



Best Practices for Treasurers

Safeguarding Local's Assets

Independent inspection:

Required by the IAFF Constitution and By-laws to be performed annually

Copy forwarded to the IAFF General Secretary-Treasurer within 180 days of local's fiscal year-end

Report available on GST web page:

[http://www.iaff.org/library/pdfs/LocalUnionAuditorsReport2%20\(fillable\).pdf](http://www.iaff.org/library/pdfs/LocalUnionAuditorsReport2%20(fillable).pdf)



Best Practices for Treasurers

Safeguarding Local's Assets

Independent inspection:

Local No.	
City & State	
Year ended	

IAFF LOCAL UNION FINANCIAL REPORT

GENERAL INSTRUCTIONS

This annual report should be prepared and certified by the local union trustees. The original shall be forwarded to the IAFF General Secretary-Treasurer, 1750 New York Avenue, NW, Washington, DC 20006, within 180 days after the close of the local's fiscal year. A copy shall be retained in the files of the local union in accordance with the International Constitution.

Annually, the local union shall perform an independent inspection of the local's adherence to IAFF's financial policies and procedures contained in "Local Union Financial Responsibilities & Management" and answer the following questions based on their inspection.

	YES	NO
1. All cash receipts are required to be deposited into the local's bank account.		
2. All disbursements are required to be paid by check or electronic funds transfer.		
3. Two signatures are required on every check and an independent individual reviews the bank statement to ensure adherence to disbursement policies.		
4. An invoice or other supporting documentation is required for every expenditure.		
5. Signing blank checks is prohibited.		
6. Checks made payable to cash are prohibited.		
7. Minutes of membership and executive meetings are required.		
8. Was the trustees' annual Local Union Financial Report for the prior year		



Best Practices for Treasurers

Safeguarding Local's Assets

Independent inspection:

Local No. _____

City & State _____

Year ended _____

REVENUE:

1. Initiation fees

\$ _____

2. Per Capita received

3. Interest

4. Special event receipts

\$ _____

5. (less) Costs of special event

6. Net special event revenue (line 4 minus line 5)

7. Other revenue (list)*

8. **Total revenue**

\$ _____

EXPENSES

9. Salaries and payroll related expenses

\$ _____

10. Travel expenses

11. Occupancy, rent, utilities, and maintenance

12. Office expense and supplies

13. Professional fees

14. Printing, publications, postage, and shipping

15. Per Capita Tax and fees

16. Other expenses (list)*



Best Practices for Treasurers

Federal Filing Requirements

ALL locals are required to complete a Form 990 annually and file with the Internal Revenue Service.

The appropriate version of the form is as follows:

Size of Local	Form required
Gross Receipts \leq \$50,000	990-N
Gross Receipts $<$ \$200,000 and Total Assets $<$ \$500,000	990-EZ or 990
Gross Receipts \geq \$200,000 or Total Assets \geq \$500,000	990

Filing deadline is the 15th day of the 5th month following the end of the fiscal year.



Best Practices for Treasurers

Federal Filing Requirements:

Locals are required to obtain a nine digit Employer Identification Number (EIN) (ie. – 12-3456789).

An EIN can be obtained either online at:

<https://sa2.www4.irs.gov/modiein/individual/index.jsp>

or by phone at (800) 829-4933

IAFF affiliates fall under the IAFF blanket exemption (0160) as a 501(c)5 not for profit organization.

Note that failure to file a Form 990 for 3 consecutive years will result in the IRS revoking your not for profit status.



Best Practices for Treasurers

Federal Filing Requirements:

REMINDER

An organization cannot file Form 990-N until after the end of its tax year. For example:

- **Calendar Year Filers**

If your organization wishes to file Form 990-N for tax year 2016 and uses a calendar year (Jan. through Dec.) as its tax year, it must wait until January 1, 2017, to file Form 990-N.

- **Fiscal Year Filers**

If your organization wishes to file Form 990-N for tax year 2016 and uses a fiscal year (for example, Oct. 1, 2015 through Sept. 30, 2016) as its tax year, it must wait until Oct. 1, 2016, to file Form 990-N.

The IRS determines the filing year using the beginning date of the organization's fiscal period.

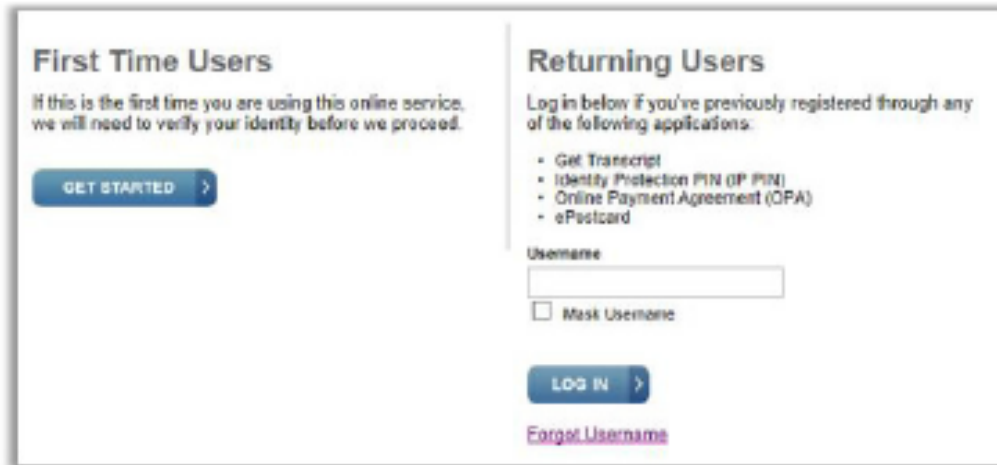


Best Practices for Treasurers

Federal Filing Requirements:

HOW TO FILE

Open the electronic filing page at <https://sa.www4.irs.gov/epostcard/>.



The screenshot shows the IRS ePostcard login interface. It is divided into two main sections: 'First Time Users' and 'Returning Users'. The 'First Time Users' section includes a message: 'If this is the first time you are using this online service, we will need to verify your identity before we proceed.' and a blue button labeled 'GET STARTED >'. The 'Returning Users' section includes a message: 'Log in below if you've previously registered through any of the following applications.' followed by a bulleted list: '• Get Transcript', '• Identity Protection PIN (IP PIN)', '• Online Payment Agreement (OPA)', and '• ePostcard'. Below this list is a 'Username' input field, a checkbox for 'Mask Username', a blue button labeled 'LOG IN >', and a link for 'Forgot Username'.

First Time Users: Select **GET STARTED**.

Returning Users: Enter your Username and select **LOG IN**. Skip to **STEP 6** of this user guide. If you registered before February 18, 2016, you must register again as a First Time User. Your user name and password from Urban Institute will not work.



Best Practices for Treasurers

Federal Filing Requirements:

Form	Requirement
LM-1	Initial information report
LM-2	Total annual receipts of \$250,000 or more and those in trusteeship
LM-3	Total annual receipts of less than \$250,000, if not in trusteeship
LM-4	Less than \$10,000 in total annual receipts, if not in trusteeship



Best Practices for Treasurers

Federal Filing Requirements:

Forms LM-2, LM-3, & LM-4 must be filed within 90 days after the end of your fiscal year.

Form LM-2 must be filed electronically.

Forms LM-3 and LM-4 may be filed electronically.

Visit <http://www.dol.gov/olms/> for more information.



Best Practices for Treasurers

Record Retention:

Term	Document
Life of organization	Charter, Seal, Constitution and By-laws Minutes of: <ul style="list-style-type: none">• Membership meetings• Executive Board meetings• All special meetings
2 years	Election results
3 years	Internal Revenue Service statutes vary in limitation, but are generally 3 years
3-5 years	Most accounting records (dependent upon statute of limitations)
5 years	LM records



Best Practices for Treasurers

Record Retention:

For additional information:

Visit the General Secretary-Treasurer's resource library at:

<http://client.prod.iaff.org/#contentid=11165>



Best Practices for Treasurers

GST Website Resources (overview)

- Local Union and Officer manuals
- Tax (990-N), Financial, and Recordkeeping guidance
- Local Union Financial Report
- Supply Order Forms
- IAFF C&B, Convention Proceedings and Board Minutes

DISCLAIMER: These are recommended “best practices” and should be established within your local’s policies



Best Practices for Treasurers

Sub-contractor vs Employee

- Who has control over what the worker does and how the worker does his or her job?
- How is the worker paid, are expenses reimbursed, who provides tools/supplies?
- Does the worker have similar clients?
- Are there written contracts or employee benefits?
- See IRS 20 question test
- Voluntary Classification Settlement Program



Best Practices for Treasurers

Sub-Contractor vs Employee Scenario's

- Union Officers
- Work Replacement
- Other Scenarios?
- Visit these links for further information
 - <https://www.irs.gov/businesses/small-businesses-self-employed/independent-contractor-self-employed-or-employee>
 - <https://www.walthall.com/wp-content/uploads/2014/09/IRS-Indep-Contr-20-Point-Checklist.pdf>



Best Practices for Treasurers

Federal Filing Requirements:

Form	Title	Purpose	Due Date
1099-Misc	Statement of Recipients of Miscellaneous Income	Used to report non-wage income or fees to non-employees	Due to Recipient - January 31 Due to IRS - January 31
1096	Annual Summary and transmittal of U.S. Information Returns	Used to summarize and transmit copies of Form 1099	Due to IRS - January 31



Best Practices for Treasurers

Payroll

- Setup State Withholding and Unemployment accounts
- Setup Worker's Compensation Insurance
- Get an EFTPS account for IRS deposits
- Make sure you file all 941's and submit payments on time
 - If your 941 deposit is over \$2,500 for the quarter you need to send it to them monthly



Best Practices for Treasurers

Federal Filing Requirements:

Form	Title	Purpose	Due Date
940	Employer's Annual Federal Unemployment Tax Return	Used to report unemployment tax paid by an employer	January 31 (ten days later if all deposits have been made)
941	Employer's Quarterly Federal Tax Returns	Used to report social security and income tax withheld by the employer	April 30, July 31, October 31, and January 31
W-2	Wage and Tax Statement	Used to report wages, tips, other compensation, withheld income and FICA taxes	Due to Recipient - January 31 Due to Social Security Administration - January 31
W-3	Transmittal of Income and Tax Statement	Used to transmit copies A of Form W-2 for all employees	Due to Social Security Administration - January 31



Best Practices for Treasurers

Year End Responsibilities:

- 990 Tax Return
- State Tax Return (AZ, CA, NY, TX)
- IAFF Audit/Review
- Payroll W2's, W3, 940,941 and State forms
- 1099's and 1096
- DOL LM Forms (Federal Firefighters)



Best Practices for Treasurers

The screenshot shows the IAFF FireFighters website. The top navigation bar includes links for 'My Profile', 'Logout', and 'Contact Us'. The main header features the IAFF logo and the text 'IAFF FireFighters'. Below this is a secondary navigation bar with links for 'Dashboard', 'Programs & Services', 'IAFF Store', 'Donate', and 'FIREPAC'. A left sidebar contains a list of resources, with 'Manage My Local' highlighted in a red box and an arrow pointing to it. The main content area features a large banner for the 'ALTS' (Affiliate Leadership Training Summit) and the 'ERNEST A. "BUDDY" MASS HUMAN RELATIONS CONFERENCE'. The banner includes the text 'Decades of Education, Generations of Inclusion' and '100 Years of Union Strength', along with the dates 'January 28-31, 2018' and the location 'Lake Buena Vista, FL'. A 'REGISTER' button is prominently displayed. To the right of the banner is a section titled 'Upcoming Events' listing various conferences and summits. At the bottom of the page, there is a 'Countdown to IAFF Centennial - February 28, 2018' section with a progress bar showing 54 days, 14 hours, 11 minutes, and 5 seconds remaining. Below the countdown is an 'Advertisements' section featuring logos for 3M and Scott Safety.

IAFF FireFighters

My Profile | Logout | Contact Us

En Français | IAFF.TV | IAFF Recovery Center

Dashboard | Programs & Services | IAFF Store | Donate | FIREPAC

Officer Resources | Member Resources

Manage My Local

DVP Tools

DFSR Tools

Affiliate Directory

New Leader Resources

Labor Information Center

Secretary-Treasurer Resources

Federation of State and Provincial Professional Fire Fighters

Search the LODD Database

Report a Line-of-Duty Death

IAFF Per Capita

Constitution and By-Laws Database

WebGIS

Board Minutes

Incident Hazard Map

Local News Opt-In

Legal

Toolkits

VINCENT J. BOLLON Affiliate Leadership Training Summit

ERNEST A. "BUDDY" MASS HUMAN RELATIONS CONFERENCE

Decades of Education, Generations of Inclusion

100 Years of Union Strength

January 28-31, 2018 • Lake Buena Vista, FL

REGISTER

Upcoming Events

Vincent J. Bollon Affiliate Leadership Training Summit/Ernest A. "Buddy" Mass Human Relations Conference

January 28-31, 2018 • Lake Buena Vista, Florida

IAFF Cancer Summit

February 1, 2018 • Lake Buena Vista, Florida

Alfred K. Whitehead Legislative Conference

March 4-7, 2018 • Washington, DC

A. Michael Mullane Political Training Academy

April 3-8, 2018 • Silver Spring, MD

Labor-Management Alliance Conference

April 5-6, 2018 • Denver, CO

IAFF 2018 Convention

August 6-10, 2018 • Seattle, WA

Fallen Fire Fighters Memorial

September 15, 2018 • Colorado Springs, CO

More IAFF Events

Countdown to IAFF Centennial - February 28, 2018

54 DAYS

14 HOURS

11 MINUTES


5 SECONDS

Advertisements

3M | SCOTT SAFETY




Best Practices for Treasurers



IAFF FireFighters

Sign OutJeremiahCart

HomeAffiliate DirectoryMy MembersEventsDonateDues/SubscriptionsMy Profile



Home Address

ID

Address Edit

Local AddressHome Address+

✓ Preferred Mailing Address

✓ Preferred Billing Address

✓ Preferred Shipping Address

My Profile

IAFF Member ID

Prefix

First Name

Informal

Middle Name

Suffix

Gender

Date of Birth

District

Local Number

Local Name

Member Type

Status

Email

Mobile Phone

Motorcycle Group Member Number

MY COMMITTEES

Committee Name	Position

My Profile

My Activity

My Upcoming Events

Update Password

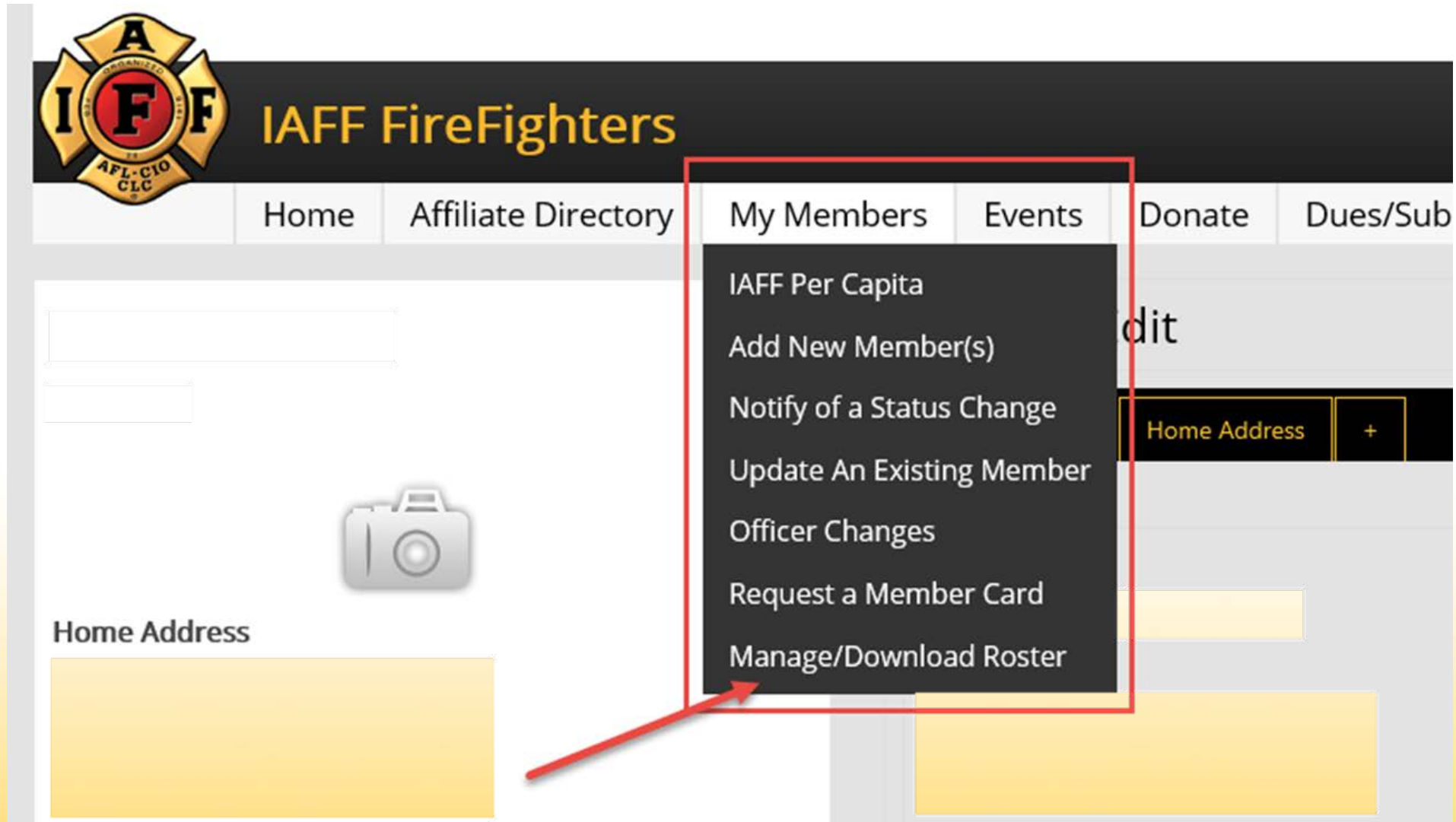
Manage Automatic Payments

EMS License/Certificate

Staff Hotel Link




Best Practices for Treasurers



The screenshot displays the IAFF FireFighters website interface. At the top left is the IAFF logo, a Maltese cross with 'A' at the top, 'I' on the left, 'F' on the right, and 'AFL-CIO CLC' at the bottom. To the right of the logo is the text 'IAFF FireFighters'. Below this is a navigation bar with links: 'Home', 'Affiliate Directory', 'My Members', 'Events', 'Donate', and 'Dues/Sub'. The 'My Members' link is highlighted with a red box, and a dropdown menu is open, listing the following options: 'IAFF Per Capita', 'Add New Member(s)', 'Notify of a Status Change', 'Update An Existing Member', 'Officer Changes', 'Request a Member Card', and 'Manage/Download Roster'. A red arrow points to the 'Manage/Download Roster' option. The main content area on the left includes a search bar, a camera icon, and a 'Home Address' section with a yellow input field. On the right, there is a 'Home Address' section with a yellow input field and a '+' button.



Best Practices for Treasurers

 IAFF FireFighters

Sign Out Bradley Cart

Home Affiliate Directory **My Members** Events Donate Dues/Subscriptions My Profile

To view or download a complete roster, please leave both fields (Last Name and First Name) blank and click the Find button.

- Search/Edit members: enter an individual's name.
- Sort the list by clicking on a column header.
- To edit an individual's information, click on the hyperlinked ID number.
- To download the entire roster, click on the preferred download program button on the right.

United Scottsdale Fire Fighters Association

Manage Member Roster (Download/Edit)

Active Member Roster


Last Name Starts
With






First Name Starts
With

Find

Please enter your search criteria to view results

My Members
IAFF Per Capita
Add New Member(s)
Notify of a Status Change
Update An Existing Member
Officer Changes
Request a Member Card
Manage/Download Roster

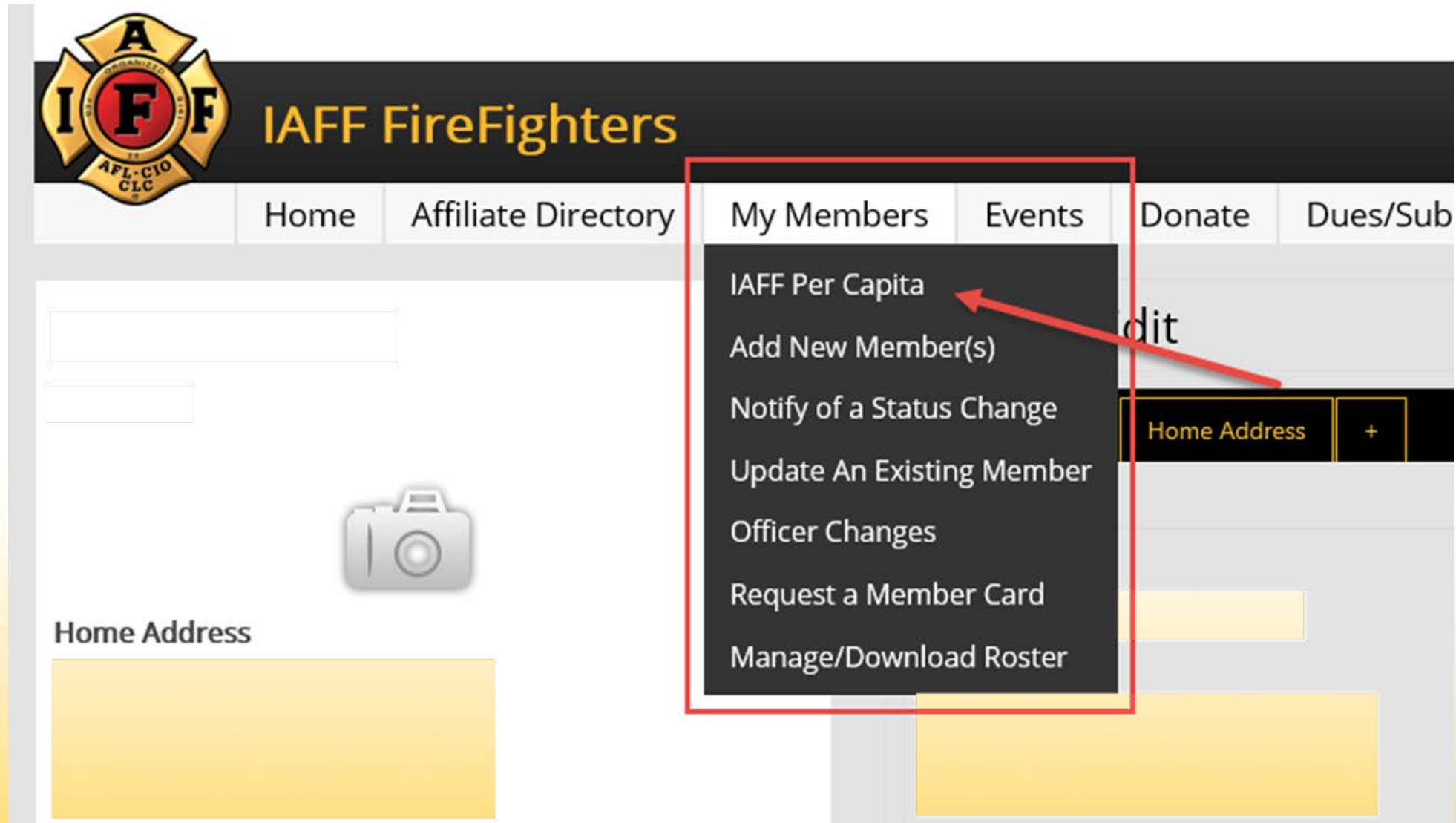
 Connect With Us



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Best Practices for Treasurers



The screenshot displays the IAFF FireFighters website interface. At the top left is the IAFF logo, a Maltese cross with 'A' at the top, 'I' on the left, 'F' on the right, and 'AFL-CIO CLC' at the bottom. To the right of the logo is the text 'IAFF FireFighters'. Below this is a navigation bar with links: 'Home', 'Affiliate Directory', 'My Members', 'Events', 'Donate', and 'Dues/Sub'. The 'My Members' link is highlighted, and a dropdown menu is open, listing the following options: 'IAFF Per Capita', 'Add New Member(s)', 'Notify of a Status Change', 'Update An Existing Member', 'Officer Changes', 'Request a Member Card', and 'Manage/Download Roster'. A red arrow points from the 'IAFF Per Capita' option to the right. The main content area on the left has a search bar and a camera icon. Below the camera icon is a section labeled 'Home Address' with a yellow input field. On the right side, there is a 'Home Address' label and a yellow input field with a '+' button next to it.



Best Practices for Treasurers

Current Per Cap as of 12/23/2016

The account for LI is current, no payment is owed at this time.
Balance is \$0

Your Local's monthly per capita tax payment to the IAFF may be transmitted electronically, rather than by sending a check. To send an electronic payment, start by clicking your mouse on the "Pay Online" link below. After a one-time set-up process, once the payment and bank information is confirmed on a payment screen on your computer and you send the payment, you will receive an email confirmation of the payment within just a few minutes.

At this time, the IAFF can only accept electronic payments of per capita tax. Payment for any supply orders or EDF loan installments must still be made by sending checks to the IAFF (with any check you send, please indicate what it relates to, e.g., a supply order or EDF loan). In addition, changes to your local's membership roster (e.g., new members, retirements, address changes, etc.) must still be transmitted in writing (email is permitted) to the IAFF Membership Department each month that they occur.

Should you have any questions about making electronic per capita payments, please call IAFF staff member Demetrius Williams at 202-824-8634.

Locals may receive Per Capita statements via email or U.S./Canadian mail.

Go Paperless! Sign up for email only. Quick, easy, convenient.

Secretary-Treasurers need to indicate their preference.

Check the option you would prefer for future months.

☐ Email ☐ U.S./Canadian Mail ☒ Both

Statements are sent to ~~XXXXXXXXXX~~ at:

~~XXXXXXXXXX@XXXXXX~~

and


~~XXXXXXXXXX, XXXXX-XXX-XXXX~~

Per Cap Statements Archive

Date



Best Practices for Treasurers

 IAFF FireFighters

Sign Out Bradley Cart

Home Affiliate Directory My Members Events Donate Dues/Subscriptions My Profile

Transaction Date	Activity Type	Amount	Description
1/21/2013	MEETING	425.00	Vincent J. Bollon Affiliate Leadership Training Summit
7/22/2012	MEETING	250.00	IAFF 51st Convention
1/17/2011	MEETING	425.00	Affiliate Leadership Training Summit
8/21/2010	MEETING	250.00	IAFF 50th Convention

My Profile






My Activity

My Upcoming Events

Update Password

Manage Automatic Payments

EMS License/Certificate



Connect With Us

International Association of Fire Fighters

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Best Practices for Treasurers

Fundraising:

Section 6113 of the Internal Revenue Code provides that certain tax-exempt organizations that are not eligible to receive tax deductible charitable contributions must disclose, in any fundraising solicitation, in an express statement (in a conspicuous and easily recognizable format) “that contributions to the organization are not deductible for federal income tax purposes as charitable contributions.”



Best Practices for Treasurers

Fundraising:

- Setup a 501c3 if you want a tax deductible way of fundraising
- It is a separate organization from your local
 - File with your Secretary of State for new non-profit association or corporation
 - Need specific IRS language for purpose and dissolution clauses
 - New EIN
 - Bylaws
 - Bank Account
- No political activity
- Same 990 filing requirements



Best Practices for Treasurers

Fundraising:

- Apply for exemption on Form 1023 or 1023-EZ
 - Revenue projected to be less than \$50,000 Form 1023-EZ, filing fee of \$275
 - Revenue projected to be more than \$50,000 Form 1023, filing fee of \$600



Best Practices for Treasurers

Union Dues:

What Do Your Members Pay

- Monthly Amount
- Percentage Based on top step FF
- Percentage based total pay

Dues Increase

- Based on membership vote
- Amount needed in your working account or reserves



Best Practices for Treasurers

Proactive Transparency

- What is this term?
 - The highest form of transparency. More than just a catch word.
- How you can apply this to your large or small local.
 - Budgets
 - Meeting documents
 - Station visits



Best Practices for Treasurers

IAFF SMART

IAFF SMART is an online platform designed to accommodate most (if not all) of a local unions' management needs. Enabling and facilitating the *COMMUNICATION* and *CONNECTION* between the local and its' members. As well as the *COLLECTION* of data and funds.

There is NO COST to the Local to utilize the platform.

Some key features: Dues, PAC, Charity fund collection, annual reporting, roster maintenance, officer and member communication.



Best Practices for Treasurers

The screenshot shows a web browser window with the URL <https://smart.iaff.org/dashboard.shtml>. The page is titled "IAFF SMART" and "Dashboard". On the left, there is a sidebar menu with options: My Wall, My Member Toolbox, My Toolbox, Communicate, Connect, Collect, Cases, User Management, Logout, and Help. The main content area is titled "L4420 - Pasco County Professional Fire Fighters". Below this, there is a banner image with the text "L4420 - Pasco County Professional Fire Fighters". Under the banner, it says "MY COMMUNICATIONS" and "View All Communications". The main content area displays a notice titled "PASCO COUNTY PROFESSIONAL FIREFIGHTERS Official Notice of Online Vote to Approve By-Law Changes". The notice includes the following text: "Online By-Law Vote Date and Time: Starts: 01/05/2019 at 09:00am Ends: 01/25/2019 at 09:00am". It also mentions that the vote will start 10 days from today online on the local's website at www.iaff4420.org. The notice is dated 12/22/2018 7:51:59 PM. At the bottom of the page, there is a footer with the text "© 2017-2018 IAFF SMART UnionTrack, Inc., All rights reserved. | Privacy Policy | Credits" and a "Required field" indicator.



Best Practices for Treasurers

The screenshot shows the IAFF SMART Roster management interface. The left sidebar contains navigation links: My Wall, My Member Toolbox, My Toolbox, Communicate, Connect, Roster, Bulk Updates, Roster Directory, Officer Directory, Collect, Cases, Grievance and Discipline, User Management, Logout, and Help. The main content area is titled 'Roster' and shows a list of members for 'L4420 - Pasco County Professional Fire Fighters'. The table has columns for Last Name, First Name, Member #, Status, Type, Employer, and User Account. The first row is highlighted in blue. Below the table, there are pagination controls showing '1' of 2 pages, '100' items per page, and '1 - 100 of 104 records'. A 'Filters Applied' section shows 'Roster Status: (Is Equal to) Active' and 'Roster User Account: (Is Equal to) Yes'.

IAFF SMART - Roster

https://smart.iaff.org/roster.shtml

IAFF SMART

Roster

L4420 - Pasco County Professional Fire Fighters

Roster

Review and update your membership. Send invitations to register. Keep your roster healthy and strong.

(If no distribution list is selected, a default filter is applied to return only those with an 'Active' status. You may clear this filter as necessary.)

Select a Distribution List

+ ADD

ROSTER CUSTOM FIELDS

Last Name	First Name	Member #	Status	Type	Employer	User Account
Acosta	Manuel	1185162	Active	Member	Pasco County Fire Rescue	
Anderson	Corey	1253683	Active	Member	Pasco County Fire Rescue	
Bahr	Chris	1121451	Active	Member	Pasco County Fire Rescue	
Baker	Robert	1170703	Active	Member	Pasco County Fire Rescue	
Bartlett	Lance	1121434	Active	Retired Member	Pasco County Fire Rescue	
Bartlett	Virginia	0504161	Active	Retired Member	Pasco County Fire Rescue	
Bastura	Chris	1410762	Active	Member	Pasco County Fire Rescue	
Bavetz	Frank	1121495	Active	Member	Pasco County Fire Rescue	

1 2 100 Items per page 1 - 100 of 104 records

Filters Applied

Roster Status: (Is Equal to) Active

Roster User Account: (Is Equal to) Yes

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Required field *



Best Practices for Treasurers

Revoked Tax Status?

- You **NEED** to get it reinstated! The IRS can come after you for corporate taxes.
- File for reinstatement on Form 1024, filing fee \$600
- Depending on how long you have been revoked you may need to file a 990-EZ or 990 for all open years. There are different rules to follow based on when you were revoked and what your revenue is. See IRS Revenue Procedure 2014-11



Best Practices for Treasurers

Questions?

