



American Legion Auxiliary National Organization

SUPPLEMENTAL INSTRUCTIONS - FORM 1024 TO SEEK REINSTATEMENT OF RECOGNITION AS A 501(C)(19) VETERANS' ORGANIZATION (UNITS, DISTRICTS, COUNTIES OR COUNCILS)

Filing for reinstatement of recognition as a 501(c)(19) federally tax-exempt organization (including the ability to receive tax-deductible donations) requires the use of IRS Form 1024, which must be submitted electronically through [IRS Pay.gov](https://www.irs.gov/paygov). Completion of this form will include payment by ACH or credit/debit card of the reinstatement fee, which is currently set at \$600 (as of 1/24/2022, subject to change by the IRS).

- a) When going to [IRS Pay.gov](https://www.irs.gov/paygov), search '1024' in the search bar to fill out the correct form.
- b) Select 'Continue' on the option labeled: Application for Recognition for Exemption Under Section 501(a) or Section 521
- c) You'll have to create a **single PDF** file (not exceeding 15MB) that you will upload at the end of the application. This PDF must contain a copy of your:
 - 1) Organizing document and any amendments (e.g., articles of incorporation, constitution, trust document, etc.)
 - 2) Bylaws, if adopted
 - 3) Signed and completed Form 2848 or Form 8821, if applicable
 - 4) Supplemental responses, if applicable, and
 - 5) Expedited handling request, if applicable

If your PDF file exceeds the 15MB limit, remove any items over the limit and contact IRS Customer Account Services at 877-829-5500 for assistance on how to submit the removed items.

It is recommended that you download and print a copy of IRS Form 1024, and draft the application prior to entering and submitting the application online. There is a time limit imposed when filling out the 1024 electronically.

Review the [IRS Revenue Procedures 2014-11 \(Rev. Proc. 2014-11\)](#) for additional instructions. The supplemental instructions provided below, should **generally apply** to the general circumstances of a 501(c)(19) organization seeking reinstatement (retroactively or by the postmark date). The IRS Rev. Proc. 2014-11 will further assist you in determining what, if any, additional requirements are necessary to effect reinstatement of your organization. *Please note that not all sections of the IRS Form 1024 will apply to a 501(c)(19) reinstatement.* Remember to keep a copy of the completed IRS Form 1024 for the organization (unit, district, county, or council) for the permanent records before filing with the IRS.

This supplemental information does not replace the burden of responsibility of the organization to seek professional advice from a licensed professional knowledgeable with not-for-profit 501(c)(19) organizations to ensure that all federal, state and local laws, and requirements are being met.

Completing Form 1024:

Part I- Identification of Applicant

(1-9): Use the address of record that the organization wishes to receive correspondence from the IRS. *Note: in some circumstances this may be a personal address of the officer or responsible party for the organization. Should this information (responsible party or address) need to be updated, use IRS Form [8822-B](#).*

(10) Unit's Tax Identification Number (TIN)/Employer Identification Number (EIN) as assigned to the legal name of the organization (corporation or unincorporated association).

(11) Month Tax Year Ends – this is the end of your fiscal year (**The individual ALA organization determines their own fiscal year, the fiscal year is not determined by the ALA National Organization for subordinates*)

(12-14) Name, Number, and optional fax number of person to contact (responsible party; in care of) should the application require more information

(15) User Fee Submitted is currently \$600 as determined by the IRS and subject to change. This section will be prefilled as \$600 on the electronic form. Payment will be submitted after completion of the online form 1024.

(16) If applicable; provide the website address of the organization

(17) List names, titles, and mailing addresses of your officers, directors, and/or trustees

PART II – Organizational Structure

(1) Select your organization type - Check Corporation (incorporated not-for-profit) or Unincorporated Association (if you are not incorporated in your state, select this option). You will be required to upload supporting documentation – *i.e. articles of incorporation; constitution & bylaws for incorporated; constitution & bylaws for unincorporated*

(2) Date Formed: Date of incorporation (state business entity registration) or date that the association was formed; date that the constitution and bylaws of the organization were adopted

(3) Select your state of incorporation or other formation

(4) Check yes if you have Bylaws that include how you elect officers, if not provide an explanation of how you elect officers. If yes, don't forget to upload a current dated copy of your Bylaws.

(5) Select 501(c)(19)

Part III- Your Activities

(1) Describe the organization's (unit, district, county, or council) activities (programs) that assist in fulfilling the mission and purpose (i.e., National Poppy days, veterans' day, dinners, ALA Girls State, etc.) and how it is impacting the veteran, military and military family communities.

(2) Enter code W30 for Military or Veterans Organization

(3) It is recommended to select No

(4 – All parts) Has your ALA organization merged with another ALA organization? Example – has a unit merged with another unit? If not, this question is not applicable.

(5) Select yes as we are a membership organization. Enter membership eligibility, classifications (Junior and Senior), the number of each type, and voting rights/privileges

(6) It is recommended to select No

(7) It is recommended to select No

(8) Explain how your assets will be distributed upon dissolution or termination – Unit funds are required to be submitted to the Department. Districts, Counties, Councils confirm the process with your department.

(9) It is recommended to select No

(10 – All parts) It is recommended to select No

(11 – All parts) It is recommended to select No

Part IV: Compensation and Other Financial Arrangements

Please review the IRS Form 1024 Instructions – your answers will be specific to your organization

Part V: Financial Data

You will need your organization's actual financial data for the current year and the prior two years

(A) Types of Revenue may include membership dues or assessments (if applicable), donations, fundraising activities, awarded grants, etc.

Types of Expenses may include fundraising, contributions/gifts, program expenses, events, etc.

(B) Enter your Balance Sheet financial data for the most recently completed fiscal year.

Part VI: Reinstatement After Automatic Revocation

(1) Select yes

(1a) Review [Rev. Proc. 2014-11](#) to see which section you meet the qualifications of. Select Section 4 if you are seeking retroactive reinstatement and it has been under 15 months since tax exempt status revocation and your organization would qualify to file a 990 N e-Postcard or 990-EZ (smaller organizations). Select Section 5 if you are seeking retroactive reinstatement and it has been under 15 months since tax exempt status revocation and you do not qualify for Section 4 (larger organizations). Select Section 6 if you are seeking retroactive reinstatement and it has been longer than 15 months since tax exempt status revocation. Select Section 7 if you are seeking reinstatement as of the date of your application (not retroactive).

Part VII: Annual Filing Requirements

(1) Select No – we do have an annual filing requirement

Part VIII: Signature

Schedule A through J - Not applicable

Schedule K- Organizations described in Section 501(c)(19)

(1 – all parts) It is recommended to select no, the rest are not applicable

(2) Select yes, list the information for the Post that you are associate with and their EIN

(2a) It is recommended to select no – ALA entities are separate organizations from TAL entities with their own governing documents, EIN, etc.

(2b) Enter your total number of members

(2c) Total number of past or present members that were/are members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship? (*Grandparents, brothers, sisters, and grandchildren are the most distant relationships.*)

Any members whose relationship may be great-grandmother or great-granddaughter and beyond would not be included in this count.

(2d) Select yes if your responses to 2b and 2c are the same number. Select no if your responses to 2b and 2c do not match.

(3 – all parts) It is recommended to select no, the rest are not applicable

(4) Review the question – pay particular attention to who owns the facility your organization uses. Gaming activities can include things such as bingo and raffles.

Schedule L through M – Not applicable

Notes: If the tax-exempt status reinstatement is granted, the organization (unit, district, county, or council) will be tax-exempt in its own right and be provided its own determination letter. The organization will no longer need to fall under the ALA National Group Exemption Ruling.