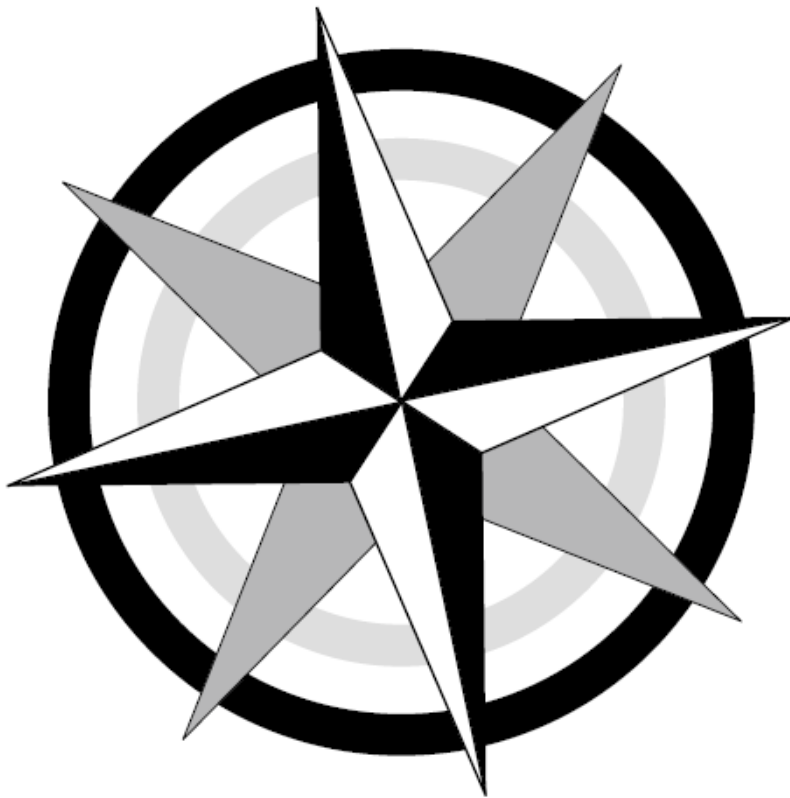


Barbershop Harmony Society Chapter Treasurers Exhibits



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Nashville, TN 37203-3704
800-876-7464 (SING) • www.barbershop.org
Stock no. 4081

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1 The chapter treasurer

There are no exhibits relating to this section of the *Treasurers Manual*.

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2 General accounting practices

2.1 General principles

2.1.1 Record of investments, assets, insurance

RECORD OF INVESTED FUNDS													
Date	Description	Previous Balance			Received			Disb.			Balance On Hand		


RECORD OF FURNITURE, EQUIPMENT, ETC.							
Date	From Whom Purchased	Description	Date Acquired	Original Cost	Depr.	Cost Less Depr.	Total

RECORD OF INSURANCE						
Date	Company or Agent	Type of Coverage	Exp. Date	Policy Number	Cost	

2.2 Accounting guidelines for basic transactions

2.2.2 Issue receipts

Use a pre-numbered, two-copy, NCR paper receipt book available at any office supplies store.



PRINTED IN U.S.A.
CRB-117-2

Fictional Chapter, SPEBSQSA, Inc. 123 Harmony Circle Anytown, NA 12345-6789 (123) 456-7890	CASH RECEIPT	Date _____	001001
	Received From _____		
	Address _____		
	Dollars \$ _____		
For _____			
ACCOUNT		HOW PAID	
AMT. OF ACCOUNT		CASH	
AMT. PAID		CHECK	
BALANCE DUE		MONEY ORDER <input type="checkbox"/>	CREDIT CARD <input type="checkbox"/>
			By _____

CRB-117-2

Fictional Chapter, SPEBSQSA, Inc. 123 Harmony Circle Anytown, NA 12345-6789 (123) 456-7890	CASH RECEIPT	Date _____	001002
	Received From _____		
	Address _____		
	Dollars \$ _____		
For _____			
ACCOUNT		HOW PAID	
AMT. OF ACCOUNT		CASH	
AMT. PAID		CHECK	
BALANCE DUE		MONEY ORDER <input type="checkbox"/>	CREDIT CARD <input type="checkbox"/>
			By _____

CRB-117-2


Fictional Chapter, SPEBSQSA, Inc. 123 Harmony Circle Anytown, NA 12345-6789 (123) 456-7890	CASH RECEIPT	Date _____	001003
	Received From _____		
	Address _____		
	Dollars \$ _____		
For _____			
ACCOUNT		HOW PAID	
AMT. OF ACCOUNT		CASH	
AMT. PAID		CHECK	
BALANCE DUE		MONEY ORDER <input type="checkbox"/>	CREDIT CARD <input type="checkbox"/>
			By _____

2.2.3 Make deposits

The treasurer should promptly deposit all monies, retain the receipted second copy in the chapter's records, and record specific details on the second copy, such as accounts credited, purpose, check numbers, etc.

DEPOSIT TICKET 00-6789/0000

Fictional Chapter, SPEBSQSA, Inc.
123 Harmony Circle
Anytown, NA 12345-6789
(123) 456-7890



WACHOVIA

DATE Jan 15, 20XX
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS LIST EACH SEPARATELY		
¹ <i>Jake Tenor</i>	52	00
² <i>Bill Bari</i>	48	00
³		
⁴		
⁵		
⁶		
⁷		
⁸		
⁹		
¹⁰		
¹¹		
¹²		
¹³		
¹⁴		
¹⁵		
¹⁶		
¹⁷		
¹⁸		
¹⁹		
²⁰		
²¹		
²²		
²³		
²⁴		
²⁵		
²⁶		
²⁷		
²⁸		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <small>PLEASE REENTER TOTAL HERE</small> </div>	100	00

⑆123456789⑆ 5555666655⑆

\$ 100.00

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

2.2.4 Pre-numbered checks

When issuing checks or receipts, the treasurer should use only pre-numbered checks and always record the purpose on the stub or duplicate copy.

8058 \$ _____

DATE 1/15/20XX

TO BHS

	DOLLARS	CENTS
BAL. FORD	3,826	12
DEPOSIT/ CREDIT	312	00
TOTAL	4,138	12
THIS PAYMENT	150	00
OTHER DEDUCTIONS		
BAL. FORD	3,988	12

Fictional Chapter, SPEBSQSA, Inc. 68-54-514 8058
123 Harmony Circle
Anytown, NA 12345-6789
(123) 456-7890

DATE Jan 15, 20XX

PAY TO THE ORDER OF Barbershop Harmony Society \$ 150.⁰⁰

One hundred fifty no/100 DOLLARS

MEMO Dec 20XX Invoice Jasper Q Treasurer MP

⑆ 23456789⑆ 5555666655⑆ 8058

8059 \$ _____

DATE 1/15/20XX

TO Harmony Foundation

	DOLLARS	CENTS
BAL. FORD	3,988	12
DEPOSIT/ CREDIT		
TOTAL	3,988	12
THIS PAYMENT	300	00
OTHER DEDUCTIONS		
BAL. FORD	3,688	12

Fictional Chapter, SPEBSQSA, Inc. 68-54-514 8059
123 Harmony Circle
Anytown, NA 12345-6789
(123) 456-7890

DATE Jan 15, 20XX

PAY TO THE ORDER OF Harmony Foundation \$ 300.⁰⁰

Three hundred no/100 DOLLARS

MEMO Dec 20XX Member Contributions Jasper Q Treasurer MP

⑆ 23456789⑆ 5555666655⑆ 8059

8060 \$ _____

DATE 1/24/20XX

TO Acme Theater-in-the-Round

	DOLLARS	CENTS
BAL. FORD	3,688	12
DEPOSIT/ CREDIT	2,200	00
TOTAL	5,888	12
THIS PAYMENT	4,712	00
OTHER DEDUCTIONS		
BAL. FORD	1,166	12

Fictional Chapter, SPEBSQSA, Inc. 68-54-514 8060
123 Harmony Circle
Anytown, NA 12345-6789
(123) 456-7890

DATE Jan 24, 20XX

PAY TO THE ORDER OF Acme Theater-in-the-Round \$ 4,712.⁰⁰

Four thousand seven hundred twelve no/100 DOLLARS

MEMO Venue rental - April 20XX show Jasper Q Treasurer MP

⑆ 23456789⑆ 5555666655⑆ 8060

2.2.5 Expense vouchers

The chapter member attaches receipts and invoices to the chapter expense voucher when requesting reimbursement. If the member does not have a receipt or invoice, he must explain these items on the expense voucher. The treasurer records the check number and the date of the check on the expense voucher.

Expense Report

Fictional Chapter- Barbershop Harmony Society

Name:

Address:

DETAILS

Date	Travel To	Purpose	Miles	Meals	Lodging	Tolls & Parking

01 Travel-Auto

Mileage Rate: \$ 0.30

Miles:

02 Meals: Maximums --

Breakfast, \$6.00 -- Lunch, \$6.00 -- Dinner, \$15.00

03 Lodging

04 Tolls & Parking

05 Travel-Other

06 Postage

07 Telephone

08 Supplies

09 Printing

10 Other (describe):

Total:

Total Reimbursement Requested:

Remarks

Signed: _____

Approved: _____

Title: _____

Title: _____

Instructions

- Receipts required for all individual expenses over \$25.
- If submitting expenses for more than one Budget Account, please use separate forms and approvals
- Approvals:

Chapter Officers	Treasurer
Committee Chairmen	President
Committee Members	Committee Chairman

Submit to: Jasper Q Treasurer
Chapter Treasurer

2.3 Make monthly payments

2.3.1 Monthly statements

Customer Statement Barbershop Harmony Society

Statement for **J082 Patapsco Valley**
Customer account ID **8592**
Statement date **12/1/2009**

Shipped	Due	OrderID	Items	Invoice Total	Balance due
11/25/2009	12/25/2009	689847	Items billed by Gerard Chouinard, including AS TIME GOES BY	\$158.50	\$158.50

Account Current Balance USD **\$158.50**

0 - 30 Days	31-60 Days	61 - 90 Days	Over 90 Days
\$158.50	\$0.00	\$0.00	\$0.00

2.3.1 Sample Invoice, Purchased Items

**Barbershop Harmony Society
Purchase Record**

OrderID: **689847**
CustomerID: **8592**
Page 1 of 1

Ship To:
Gerard

Bill To:
William /J082
Patapsco Valley

Order Date
11/20/2009
Payment Method
Chapter/District/Subsidiary Billing

Loc.	Qty.	ProductID	Item Description	Unit Price	Discount	Extended
IK	10	8814	AS TIME GOES BY Copyright Holder Fees Paid To: Alfred Publishing Co.	\$1.65		\$16.50
IK	10	113985	Nice Work If You Can Get It Copyright Holder Fees Paid To: Alfred Publishing Co.	\$2.65		\$26.50
IK	10	7631	WHAT A COUNTRY	\$1.65		\$16.50
IK	10	7629	WINTER WONDERLAND	\$1.65		\$16.50
IK	10	7695	RUDOLPH THE RED NOSED REINDEER	\$1.65		\$16.50
IK	10	7731	HANUKKAH MEDLEY	\$1.65		\$16.50
IK	10	8527	JINGLE BELLS	\$1.65		\$16.50
IK	5	6050	YULETIDE FAVORITES SONG BOOK	\$4.00		\$20.00

Subtotal: \$145.50
Sales Tax: \$0.00
Shipping/Handling: \$13.00
Grand Total: \$158.50
Payment received: \$0.00
Amount Due \$158.50

from
Harmony Marketplace/ Barbershop Harmony Society
110 - 7th Ave. N.
Nashville, TN 37203

from
Harmony Marketplace/ Barbershop Harmony Society
110 - 7th Ave. N.
Nashville, TN 37203

Ship To:
Gerard

Ship To:
Gerard

2.3.1 Sample Invoice, Recurring Items

**Barbershop Harmony Society
Purchase Record**

OrderID: **677034**
 CustomerID: **8592**
 Page 1 of 1

Ship To:
BHS Chapter Treasurer/J082
Patapsco Valley

Bill To:
BHS Chapter Treasurer/J082
Patapsco Valley

Order Date
 9/18/2009
 Payment Method
 Chapter/District/Subsidiary Billing

Loc.	Qty.	ProductID	Item Description	Unit Price	Discount	Extended
	1	2057	800 Phone Service	\$22.60		\$22.60

Subtotal: \$22.60
 Sales Tax: ~~\$0.00~~
 Shipping/Handling: \$0.00
Grand Total: \$22.60
 Payment received: \$0.00
 Amount Due \$22.60

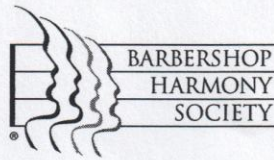
from
 Harmony Marketplace/ Barbershop Harmony Society
 110 - 7th Ave. N.
 Nashville, TN 37203

from
 Harmony Marketplace/ Barbershop Harmony Society
 110 - 7th Ave. N.
 Nashville, TN 37203

Ship To:
BHS Chapter Treasurer/J082
Patapsco Valley

Ship To:
BHS Chapter Treasurer/J082
Patapsco Valley

2.3.2 Direct Dues Payout Report



Chapter Dues Payout Report J082 Patapsco Valley

Statement Generated: 7/30/2009

MEMBER ID	MEMBER NAME	SUBSCRIPTION DATES		DUES CAT.	AMOUNT
		START	END		
		7/1/2009	6/30/2010	RG	\$50.00
		1/1/2009	2/31/2009	RG	\$50.00
		7/1/2009	6/30/2010	RG	\$50.00
		1/1/2009	2/31/2009	S5	\$25.00
		7/1/2009	6/30/2010	RG	\$50.00
		7/1/2009	6/30/2010	RG	\$50.00
		7/1/2009	6/30/2010	RG	\$50.00
		7/1/2009	6/30/2010	SN	\$50.00
		6/28/2009	6/27/2010	RG	\$50.00

Total Collected for: J082 Patapsco Valley \$425.00

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3 Barbershop Harmony Society chapter accounting system

3.1 Purpose

3.1.1 Chart of accounts

Category List

12/18/2009 Treas2010

Category	Type	Description
100 Operating Fund	Income	All earned receipts
220 Pay-As-You-Sing	Income	trust fund for member's dues
300 Chapter Dues	Income	Chapter dues
310G Show Receipts	Income	Ticket sales, advertising, etc.
311 Advertisements	Income	Ad sales for program
312 Ticket Sales	Income	Annual Show ticket sales
320 Performance Fees	Income	Receipts from performances
330 Singing Valentine Receipts	Income	Receipts from Singing Valentines
340 Donations Received	Income	Gifts & donations to the chapter
350 Other Public Revenue	Income	Bake sales, raffles, etc. from the pu...
360 Other Member Revenue	Income	Cast party, picnic, assessments
220E Pay-As-You-Sing	Income	Payments from trust fund
401 Meeting Place Expense	Expenses	Rent, utilities, cleaning supplies, etc.
411 Chorus Director Expenses	Expenses	Fees, dues, etc.
412 District Assessments	Expenses	for Chorus & Quartet travel fund
413 Schools, Clinics & Seminars	Expenses	Registration, travel, lodging, etc.
420 Singing Valentine Expenses	Expenses	Costs incurred to run program
421 Contests & Shows	Expenses	Registration, travel, lodging, etc.
422 Uniform Expense	Expenses	Purchase, cleaning, repairing, etc.
432 Office Supplies	Expenses	Postage, stationery, 800 phone ser...
433 Publications	Expenses	Chapter bulletins, etc.
434 Music Purchases	Expenses	sheet music, arrangements, etc.
435 Program Expense	Expenses	Name badges, guest registers, etc
436 Insurance	Expenses	Bonding, liability, property, etc.
437 Public Relation	Expenses	Newspaper ads, pamphlets,etc.
438 Delegate Travel Expense	Expenses	Registration, travel, lodging, etc.
440G Show Expenses	Expenses	General Category Heading
440 Misc Show Expenses	Expenses	Any expense not covered elsewhere
441 Auditorium Rental	Expenses	Auditorium rental and deposit
442 Scenery & Props	Expenses	Scenery, props, costumes, etc
443 Auditorium Expenses	Expenses	Lighting, stag hands, ushers, etc.
444 Printing	Expenses	Programs, tickets, etc.
445 Local Transportation	Expenses	Local chorus, quartet travel expense
446 Talent Expense	Expenses	Fees, travel, lodging, meals, etc.
447 Publicity Expense	Expenses	Advertising, flyers, etc.
448 Music License Fees	Expenses	ASCAP, BMI/SESAC/SOCAN fees
449 City & State Taxes	Expenses	Sales taxes, admission taxes, etc.
450 Charitable Contributions	Expenses	Harmony Foundation, local charitie...
460 Social Activities	Expenses	Chapter parties, gifts, wives expens...
470 Misc Expenses	Expenses	Expenses where the public involved
471 Show Afterglow Expense	Expenses	Public afterglow expenses
[Checking]	Register	Chapter checking account
[Savings]	Register	Chapter savings account(s)
[File Cabinets]	Register	Equipment
[Risers]	Register	Equipment
[Trailer]	Register	Equipment

3.3 Using the chapter chart of accounts

Social Fund Reconciliation - YTD:2

1/1/2010 through 2/28/2010

Date	Account	Num	Description	Memo	Tag	Clr	Amount
INCOME							110.50
300 Chapter Dues							30.00
1/20/2010	Checking	94	SPEBSQSA, Inc.	Cha... Social Fund		R	30.00
360 Other Member Revenue							80.50
1/20/2010	Checking	93	Harry Smith	Ladi... Social Fund		R	80.50
EXPENSES							-75.00
460 Social Activities							-75.00
1/21/2010	Checking	821	Charles House	Mtg ... Social Fund		R	-4.60
2/1/2010	Checking	824	Del Carter	Ladi... Social Fund			-70.40
Balance Forward							13.10
Checking							13.10
OVERALL TOTAL							48.60

3.4.3 Quicken sample reports

FORM 1 - Cash Receipts - YTD

1/1/2010 through 2/28/2010

Date	Num	Description	Memo	Category	Amount
INFLOWS					1,897.20
220 Pay-As-You-Sing					132.00
1/20/2010	96	Donald Dollar	Pay As You Sing ...	220 Pay-As-You-Sing	42.50
2/25/2010	101	Donald Dollar	Pay As You Sing ...	220 Pay-As-You-Sing	30.00
2/25/2010	104	John Steed	Dues-Bal of Rene...	220 Pay-As-You-Sing	59.50
300 Chapter Dues					30.00
1/20/2010	94	SPEBSQSA, I...	Chapter Dues	300 Chapter Dues	30.00
310G Show Receipts					1,011.00
311 Advertisements					235.00
1/31/2010	97	Bill Gower	Show Ad Receipts	310G Show Receipts:311 ...	200.00
2/4/2010	99	Bill Gower	Show Ad Receipts	310G Show Receipts:311 ...	40.00
2/28/2010	834	Bill Gower	Refund Ad Sales	310G Show Receipts:311 ...	-5.00
312 Ticket Sales					776.00
2/4/2010	98	Harry Edwards	Show Ticket Sales	310G Show Receipts:312 ...	36.00
2/28/2010	105	Harry Edwards	Show Ticket Sales	310G Show Receipts:312 ...	740.00
320 Performance Fees					50.00
1/1/2010	92	Anytown PTA	Christmas Perform	320 Performance Fees	50.00
340 Donations Received					546.70
1/4/2010	91	Ralph Dimes	Mug Receipts	340 Donations Received	12.70
1/20/2010	95	Local Arts Cou...	Charitable Donation	340 Donations Received	500.00
2/18/2010	100	Ralph Dimes	Foundation Mug R...	340 Donations Received	34.00
350 Other Public Revenue					47.00
2/28/2010		DEP Union Bank	Interest on account	350 Other Public Revenue	47.00
360 Other Member Revenue					80.50
1/20/2010	93	Harry Smith	Ladies Night Party	360 Other Member Reven...	80.50
OVERALL TOTAL					1,897.20

NOTE: The manual bookkeeping forms 1, 2, 3, 4 and 5 are available for download on the Society Web site at Document Center -> Business & Finance -> Chapter Business Documents.

3.4.3 Quicken sample reports (continued)

FORM 2 - Cash Disbursements - Feb 2010:6 2/1/2010 through 2/28/2010

Date	N...	Description	Memo	Category	Amount
OUTFLOWS					-1,356.80
220E Pay-As-You-Sing					-144.50
2/28/2010	835	Bill Gower	Refund of Dues	220E Pay-As-You-Sing	-8.50
2/28/2010	836	SPEBSQSA, Inc.	Dues-Steed, Rodman	220E Pay-As-You-Sing	-136.00
411 Chorus Director Expenses					-50.00
2/4/2010	826	Arm Waver	Director's Fee-Jan	411 Chorus Director Ex...	-50.00
432 Office Supplies					-62.60
2/11/2010	827	Sue's Office Supplies	File Folders	432 Office Supplies	-12.60
2/20/2010	832	Postmaster	Stamps	432 Office Supplies	-50.00
434 Music Purchases					-20.00
2/11/2010	828	SPEBSQSA, Inc.	Music Purchase	434 Music Purchases	-20.00
437 Public Relation					-12.00
2/25/2010	833	The Greener	Flowers-Sunshine	437 Public Relation	-12.00
438 Delegate Travel Expense					5.00
2/28/2010	102	Hed Mann	Refund-Del Exp	438 Delegate Travel Ex...	5.00
440G Show Expenses					-955.60
441 Auditorium Rental					-150.00
2/4/2010	825	Anytown High Sch	Auditorium Rent-Show	440G Show Expenses:...	-200.00
2/28/2010	103	Anytown High Sch	Return of Deposit	440G Show Expenses:...	50.00
444 Printing					-9.60
2/18/2010	831	Ace Printers	Show Ticket Prt	440G Show Expenses:...	-9.60
445 Local Transportation					-796.00
2/12/2010	829	Just In Time	Airfare-Harmony Hall ...	440G Show Expenses:...	-796.00
450 Charitable Contributions					-46.70
2/18/2010	830	Harmony Foundation	Heartspring Contrib	450 Charitable Contribu...	-46.70
460 Social Activities					-70.40
2/1/2010	824	Del Carter	Ladies Night Party	460 Social Activities	-70.40
OVERALL TOTAL					-1,356.80

FORM 3 - Cash Balances - As of 2/28/2010:2 As of 2/28/2010

Account	2/28/2010 Balance
Bank Accounts	
Checking	2,764.88
Savings	2,500.00
TOTAL Bank Accounts	5,264.88
OVERALL TOTAL	5,264.88

3.4.3 Quicken sample reports (continued)

FORM 3 & 4 - Sum. Receipts & Disburse. - Feb 2010:4
2/1/2010 through 2/28/2010 Using Budget 2010

Category Description	2/1/2010 Actual	- Budget	2/28/2010 Difference
INCOME			
100 Operating Fund	0.00	0.00	0.00
220 Pay-As-You-Sing	89.50	0.00	89.50
300 Chapter Dues	0.00	20.84	-20.84
310G Show Receipts			
Other 310G Show Receipts	0.00	0.00	0.00
TOTAL 310G Show Receipts	0.00	0.00	0.00
320 Performance Fees	0.00	0.00	0.00
340 Donations Received	34.00	43.34	-9.34
350 Other Public Revenue	47.00	16.67	30.33
360 Other Member Revenue	0.00	2,000.00	-2,000.00
TOTAL INCOME	170.50	2,080.85	-1,910.35
EXPENSES			
220E Pay-As-You-Sing	144.50	0.00	-144.50
401 Meeting Place Expense	0.00	20.00	20.00
411 Chorus Director Expenses	50.00	50.00	0.00
412 District Assessments	0.00	0.00	0.00
413 Schools, Clinics & Seminars	0.00	0.00	0.00
421 Contests & Shows	0.00	0.00	0.00
422 Uniform Expense	0.00	108.34	108.34
432 Office Supplies	62.60	41.67	-20.93
433 Publications	0.00	116.67	116.67
434 Music Purchases	20.00	16.67	-3.33
435 Program Expense	0.00	31.25	31.25
436 Insurance	0.00	0.00	0.00
437 Public Relation	12.00	150.00	138.00
438 Delegate Travel Expense	-5.00	0.00	5.00
440G Show Expenses			
440 Misc Show Expenses	0.00	0.00	0.00
441 Auditorium Rental	150.00	0.00	-150.00
442 Scenery & Props	0.00	0.00	0.00
443 Auditorium Expenses	0.00	0.00	0.00
444 Printing	9.60	0.00	-9.60
445 Local Transportation	796.00	0.00	-796.00
446 Talent Expense	0.00	0.00	0.00
447 Publicity Expense	0.00	0.00	0.00
448 Music License Fees	0.00	0.00	0.00
Other 440G Show Expenses	0.00	0.00	0.00
TOTAL 440G Show Expenses	955.60	0.00	-955.60
450 Charitable Contributions	46.70	0.00	-46.70
460 Social Activities	70.40	83.34	12.94
470 Misc Expenses	0.00	0.00	0.00
471 Show Afterglow Expense	0.00	0.00	0.00
TOTAL EXPENSES	1,356.80	617.94	-738.86
OVERALL TOTAL	-1,186.30	1,462.91	-2,649.21

3.4.3 Quicken sample reports (continued)

Transaction Report - Feb 2010
2/1/2010 through 2/28/2010

Date	Num	Description	Memo	Category	Amount
2/1/2010	824	Del Carter	Ladies Night Party	460 Social Activities	-70.40
2/4/2010	825	Anytown High Sch	Auditorium Rent-Show	440G Show Expenses:441 ...	-200.00
2/4/2010	826	Arm Waver	Director's Fee-Jan	411 Chorus Director Expen...	-50.00
2/4/2010	98	Harry Edwards	Show Ticket Sales	310G Show Receipts:312 ...	36.00
2/4/2010	99	Bill Gower	Show Ad Receipts	310G Show Receipts:311 ...	40.00
2/11/2010	827	Sue's Office Supplies	File Folders	432 Office Supplies	-12.60
2/11/2010	828	SPEBSQSA, Inc.	Music Purchase	434 Music Purchases	-20.00
2/12/2010	829	Just In Time	Airfare-Harmony Hall ...	440G Show Expenses:445 ...	-796.00
2/18/2010	830	Harmony Foundation	Heartspring Contrib	450 Charitable Contributions	-46.70
2/18/2010	831	Ace Printers	Show Ticket Prt	440G Show Expenses:444 ...	-9.60
2/18/2010	100	Ralph Dimes	Foundation Mug Rec	340 Donations Received	34.00
2/20/2010	832	Postmaster	Stamps	432 Office Supplies	-50.00
2/25/2010	833	The Greener	Flowers-Sunshine	437 Public Relation	-12.00
2/25/2010	101	Donald Dollar	Pay As You Sing Rec	220 Pay-As-You-Sing	30.00
2/25/2010	104	John Steed	Dues-Bal of Renewal	220 Pay-As-You-Sing	59.50
2/28/2010	102	Hed Mann	Refund-Del Exp	438 Delegate Travel Expense	5.00
2/28/2010	103	Anytown High Sch	Return of Deposit	440G Show Expenses:441 ...	50.00
2/28/2010	835	Bill Gower	Refund of Dues	220E Pay-As-You-Sing	-8.50
2/28/2010	836	SPEBSQSA, Inc.	Dues-Steed, Rodman	220E Pay-As-You-Sing	-136.00
2/28/2010	105	Harry Edwards	Show Ticket Sales	310G Show Receipts:312 ...	740.00
2/28/2010	834	Bill Gower	Refund Ad Sales	310G Show Receipts:311 ...	-5.00
2/28/2010	DEP	Union Bank	Interest on account	350 Other Public Revenue	47.00
2/1/2010 - 2/28/2010					-375.30
TOTAL INFLOWS					1,041.50
TOTAL OUTFLOWS					-1,416.80
NET TOTAL					-375.30

3.4.3 Quicken sample reports (continued)

Annual Show Compared to Last Year - Last year
1/1/2009 through 2/28/2010

Category Description	1/1/2010- 2/28/2010	1/1/2009- 12/31/2009
INCOME		
310G Show Receipts		
311 Advertisements	235.00	0.00
312 Ticket Sales	776.00	0.00
TOTAL 310G Show Receipts	1,011.00	0.00
TOTAL INCOME	1,011.00	0.00
EXPENSES		
440G Show Expenses		
441 Auditorium Rental	200.00	0.00
444 Printing	9.60	0.00
445 Local Transportation	796.00	0.00
447 Publicity Expense	30.00	0.00
448 Music License Fees	55.00	0.00
TOTAL 440G Show Expenses	1,090.60	0.00
TOTAL EXPENSES	1,090.60	0.00
OVERALL TOTAL	-79.60	0.00

3.4.3 Quicken sample reports (continued)

Annual Show Compared to Last Year - Last year
1/1/2009 through 2/28/2010

Category Description	1/1/2010- 2/28/2010	1/1/2009- 2/28/2009
INCOME		
310F Show Receipts - Fall		
311 Advertisements	235.00	150.00
312 Ticket Sales	776.00	645.00
TOTAL 310F Show Receipts	1,011.00	795.00
310S Show Receipts - Spring		
311 Advertisements	475.00	320.00
312 Ticket Sales	988.00	718.00
Total 310S Show Receipts	1,463.00	1,038.00
Total Show Receipts	2,474.00	1,833.00
TOTAL INCOME		
EXPENSES		
440F Show Expenses - Fall		
441 Auditorium Rental	200.00	180.00
444 Printing	9.60	15.25
445 Local Transportation	795.00	166.45
447 Publicity Expense	30.00	28.00
448 Music License Fees	55.00	55.00
Total 440F Show Expenses	1,089.60	444.70
440S Show Expenses - Spring		
441 Auditorium Rental	200.00	200.00
444 Printing	45.12	54.94
445 Local Transportation	215.00	347.48
447 Publicity Expense	110.00	36.00
448 Music License Fees	75.00	65.00
Total 440S Show Expenses	645.12	703.42
Total Show Expenses	1,734.72	1,148.12
TOTAL EXPENSES		
OVERALL TOTAL	739.28	684.88

4 Fiscal planning, budgets, financial review and accountability

4.1 The philosophy of a budget and its preparation

4.1.1 Sample budget

Quicken has the capability to allow Chapter Treasurers to create a budget that fits their income and expenditure pattern. For example, you can have the program pro-rate annual amounts to monthly or quarterly budget amounts; or you can entire specific amounts in specific months, to more closely track your dues, show dates, and other times of high or low income or expense in your particular circumstances.

Budget 2010

Budget 2010													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Income													
100 Operating Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
220 Pay-As-You-Sing	21	21	21	21	21	21	21	21	21	21	21	21	250
300 Chapter Dues	0	0	25,012	0	0	0	0	0	0	0	0	0	25,012
310G Show Receipts	0	0	0	0	0	0	0	750	0	0	0	750	1,500
320 Performance Fees	43	43	43	43	43	43	43	43	43	43	43	43	520
340 Donations Received	17	17	17	17	17	17	17	17	17	17	17	17	200
350 Other Public Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
360 Other Member Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Total income:	2,081	2,081	27,093	2,081	2,081	2,081	2,081	2,831	2,081	2,081	2,081	2,831	51,482
Expenses													
220E Pay-As-You-Sing	0	0	0	0	0	0	0	0	0	0	0	0	0
401 Meeting Place Expense	-20	-20	-120	-20	-20	-20	-20	-20	-120	-20	-20	-20	-440
411 Chorus Director Expenses	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50	-600
412 District Assessments	0	0	0	0	0	0	0	0	0	-500	0	0	-500
413 Schools, Clinics & Seminars	0	0	0	0	0	0	-100	0	0	0	-300	-100	-500
421 Contests & Shows	0	0	-350	0	0	0	-27,821	0	0	-1,600	0	0	-29,771
422 Uniform Expense	-108	-108	-108	-108	-108	-108	-108	-108	-108	-108	-108	-108	-1,300
432 Office Supplies	-42	-42	-42	-42	-42	-42	-42	-42	-42	-42	-42	-42	-500
433 Publications	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-1,400
434 Music Purchases	-17	-17	-17	-17	-17	-17	-17	-17	-17	-17	-17	-17	-200
435 Program Expense	-31	-31	-31	-31	-31	-31	-31	-31	-31	-31	-31	-31	-375
436 Insurance	-300	0	0	0	0	0	0	0	0	0	0	0	-300
437 Public Relation	-150	-150	-150	-150	-150	-150	-150	-150	-150	-150	-150	-150	-1,800
438 Delegate Travel Expense	0	0	0	-75	0	0	0	0	0	-75	0	0	-150
440G Show Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
440 Misc Show Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
441 Auditorium Rental	0	0	-2,300	0	0	0	0	0	0	0	0	0	-2,300
442 Scenery & Props	0	0	-250	0	0	0	0	0	0	0	0	0	-250
443 Auditorium Expenses	0	0	-100	0	0	0	0	0	0	0	0	0	-100
444 Printing	0	0	-1,950	0	0	0	0	0	0	0	0	0	-1,950
445 Local Transportation	0	0	-500	0	0	0	0	0	0	0	0	0	-500
446 Talent Expense	0	0	-1,300	0	0	0	0	0	0	0	0	0	-1,300
447 Publicity Expense	0	0	-800	0	0	0	0	0	0	0	0	0	-800
448 Music License Fees	0	0	-55	0	0	0	0	0	0	0	0	0	-55
450 Charitable Contributions	0	0	0	0	0	0	0	0	0	-520	0	0	-520
460 Social Activities	-83	-83	-83	-83	-83	-83	-83	-83	-83	-83	-83	-83	-1,000
470 Misc Expenses	-500	0	0	0	0	0	0	0	0	0	0	0	-500
471 Show Afterglow Expense	0	0	-400	0	0	0	0	0	0	0	0	0	-400
TO Checking	0	0	0	0	0	0	0	0	0	0	0	0	0
Total expenses:	-1,418	-618	-8,723	-693	-618	-618	-28,539	-618	-718	-3,313	-918	-718	-47,511
Difference:	663	1,463	18,370	1,388	1,463	1,463	-26,458	2,213	1,363	-1,232	1,163	2,113	3,971

4.4 Financial review guidelines

RECORDS RETENTION SCHEDULE

TYPE OF RECORDS	YEARS
<i>Annual Records-</i>	
Annual financial statements, journals, tax returns and worksheets, depreciation schedules, general ledgers, fixed asset purchases and financial review	Permanent
Accounts payable/receivable	10
Sales records, expense records, loan schedules	7
<i>Bank Records</i>	
Bank statements and cancelled checks	7
Tax payment checks	Permanent
Loan records	7 (from last payment)
<i>Computer Records</i>	
Backups of all business records	Permanent
<i>Corporate Records</i>	
Board minutes, incorporation documents, by-laws, licenses, contracts, leases, mortgages, insurance policies and other legal documents	Permanent
<i>Personnel Records</i>	
Employee contracts and records, including performance reviews	7 (after termination)
<i>Real Property Records</i>	
Purchases, deeds, bill of sale, construction, appraisals, improvements, blueprints, and plans	Permanent

4.4.2 Suggested Chapter financial review form

Note: If you are using Quicken or another computer program for bookkeeping, you can use the Income Statement, Balance Sheet and monthly or annual checking account reconciliation report instead of this form. This form is also available as an Excel spreadsheet on the BHS Web site.



Chapter _____
 Annual report for _____

Reconciliation of receipts and expenditures

1/1 Balance—checkbook stub no. _____ \$ _____
 Plus receipts for the year _____
 Total funds available _____
 Less disbursements for the year _____
 12/31 Balance—checkbook stub no. _____ \$ _____

Reconciliation of year-end bank statement

12/31 Balance per bank

Plus deposits in transit:

Date	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total deposits in transit: _____

Less outstanding checks:

Number	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total outstanding checks: _____

12/31 Balance—checkbook stub no. _____ **\$** _____

Summary of funds

Checking account (account number) _____ \$ _____

Certificates of deposit

Maturity	No.	Int. rate	Amount:
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Savings account (passbook number) _____

Other funds:

_____	_____
_____	_____
_____	_____
_____	_____

Total funds available to the chapter _____ **\$** _____

FINREVF0RM

form3105.doc 12/15/2009

4.4.3 Financial review sample reports

TO CHAPTER:

The Financial Review Committee has reviewed the monthly statements of receipts and disbursements (forms 1 & 2) and supporting documents, vouchers, and invoices evidencing the recorded receipts and disbursements of the chapter for the year ended 20XX. The financial statements, reconciliations and summary of funds for the year ended 20XX are fairly presented and documented.

XXXXXXXXXXXXXXXXXXXX – Chairman
Financial Review Committee
Date

or,

The Finance Committee has reviewed the annual chapter financial review for the year ended 20XX and submits a copy for inclusion in the chapter minutes and a copy approved to be forwarded to the headquarters office by May 15.

XXXXXXXXXXXXXXXXXXXX - Chairman
Finance Committee
Date

or,

The Board of Directors of the XXXXXXXX Chapter
of the Barbershop Harmony Society

I have reviewed the annual statement of receipts and disbursements and supporting documents, vouchers, invoices and bank reconciliations evidencing the recorded receipts and disbursements of the chapter for the year ended December 31, 20XX.

The financial statements, reconciliations and summary of funds for the year ended 20XX, and the cash balances at December 31, 20XX, are fairly presented and documented.

XXXXXXXXXXXXXXXXXXXX
Financial Reviewer
Date

TO HEADQUARTERS OFFICE

To ensure that the Society is prepared for an examination by the Internal Revenue Service and preservation of their exempt tax status under Section 501 (c)(3) of the Internal Revenue Code.

To: Headquarters Office

The books of the XXXXXXXX Chapter have been reviewed—a copy of that report is enclosed.

XXXXXXXXXXXXXXXXXXXX - President
Date

5 The law: Income tax exemptions and IRS audits

5.2 Society's IRS determination letter

Internal Revenue Service

Date: October 12, 2007

SOCIETY FOR PRESERVATION & ENCRGMNT OF
BARBERSHOP QUARTET SINGING AMER
SPEBSQSA
110 SEVENTH AVE NORTH
NASHVILLE TN 37203

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Lewis 17-56983
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
39-0926339
Group Exemption Number:
0943

Dear Sir or Madam:

This is in response to your request of October 12, 2007, regarding your organization's tax-exempt status. We have updated our records to reflect the address change as indicated above.

In May 1946 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

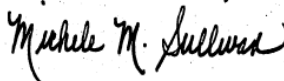
Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

5.12.4 “The IRS Is Conducting an Audit”

The IRS is Conducting An Audit

by Gary Hatfield

Some day your chapter’s financial records may be audited by the IRS. Follow these suggestions and be prepared for their visit.

Well, fellow Barbershopper, here you are at the end of the finest year your chapter has ever had. You’ve had success in your division and district chorus contests, your quartets are performing regularly, your annual show made more money than it ever has, attendance has been good at meetings, and everything looks great for the immediate future.

Then one day a letter from the IRS arrives in your chapter mail.

The Internal Revenue Service has requested an audit of the records of your chapter. Well, after the first feelings of panic and fear, it will be important for you to sit down and determine several things.

First of all, and most important, *don’t try to handle it yourself!* Usually by the time an audit takes place, the chapter administrators from the year in questions are gone, many have moved away, and you may not be able to find the records required to satisfy Uncle Sam. The IRS letter will always mention several items which they request you submit. These will generally include the general bookkeeping records, supporting checks and deposits, and the receipts to support all disbursements (expenses).

Work very closely with the IRS through a professional, either an attorney or a CPA within your chapter. Your cooperation may determine the length of the audit. Most IRS auditors who concentrate on nonprofit organizations are verifying compliance, not tax evasion. They must obtain certain information to complete their audit and make their final report so they can move on to the next audit. And they want as little hassle as possible.

The biggest problem we have today in the Society relating to compliance with government regulations is having adequate support for the distribution of our

funds. Too many times we’ll find checks written to someone within the chapter, to some vendor, or to a quartet, without an invoice to back them up. According to the IRS, this is not acceptable bookkeeping.

If an individual needs to draw money from the chapter, make sure that individual has a copy of an invoice showing what was purchased, that he has signed for the item, that it shows “paid” by him, and that you are reimbursing him for that item. Make sure everything on the invoice indicates that the money was spent by the chapter. This will negate any challenges made by the IRS that this was a no chapter expense.

If any chapter money is given to any member of the organization, and no receipt is available, obtain that member’s Social Security number and amount which that individual received from the chapter during the calendar year in question.

As an example: When you give money to a chapter quartet for travel to division, district or international contests, that chapter should have a Federal I.D. number for the quartet. And that should be reported on a Form 1099. Now, I imagine you’re asking, “But isn’t there a level of income where the 1099 takes effect?” That is correct. What I’m suggesting is making an effort to show that we’re trying to comply with the IRS code by providing a 1099 to *any* chapter member for *any* purpose in those situations where there is no invoice to support the monies expended. It will then be the responsibility of that chapter member to account for his expenditure on *his* tax return as a charitable contribution offset by a reimbursement from his local chapter.

It is very important that we cooperate with the Internal Revenue Service on issuing 1099 forms.

While it might be an inconvenience for our members to deal with a 1099, we cannot afford to lose our nonprofit status because of negligent noncompliance on our part.

The IRS is interested in determining whether money collected for the purpose of barbershop business is being spent on the individual members of the chapter, such as excessive parties, nonbarbershop travel expenses, etc. This type of situation will create a problem where the nonprofit status of a particular chapter is called into question by the Internal Revenue Service.

After you have accumulated all the chapter records and information requested in your audit letter, and you’ve turned it over to the professional handling the situation, he will need a “Power Of Attorney” to represent the chapter before the IRS. Normally this document will have to be signed by one of the top chapter officers, preferably the president, treasurer or secretary. Do not have the audit take place at the site of the chapter’s meeting place, or at the chapter treasurer’s place of business.

Have it take place in the office of the professional person handling your audit, and deliver *only* the information, which was requested in the IRS letter, nothing more.

You will note as the audit progresses that your professional will request certain records from the chapter treasurer from time to time. If it is humanly possible, obtain the necessary information and submit it to the IRS. When information cannot be found, the chapter treasurer should put an explanation in writing as to why the information cannot be provided.

Above all, do not get into the situation where you take the IRS lightly, or where you make jokes

5.12.4 “The IRS Is Conducting an Audit” (*continued*)

with the IRS agent when you first meet him or her. They are *not* the joking kind. The agent will probably be a specialist in the area of nonprofit organizations, and he will undoubtedly know that particular section of the code better than the attorney or CPA you have chosen to handle your audit. I guarantee they'll know the code section better than your chapter treasurer, so no jokes, please! Be careful what you say; answer *only* questions they ask to the best of your knowledge. And if you don't know the answer to particular questions, don't offer any guesses; simply say, “I don't know.” There's nothing wrong with that, and you'll have ample time to find the answer.

Once again, I should emphasize that your chapter officers should *never* talk with the IRS agent. You should have your designated professional talk with the agent. But it may be necessary in the course of the audit for one of your officers to meet with IRS and the professional. At that meeting, you should answer questions to the best of your ability. But, again, when you don't know something, don't be afraid to say, “I don't know.”

When the audit is complete, the IRS will issue a letter stating whether or not they feel the chapter is in compliance with the tax laws governing nonprofit corporations under the IRS Code Section 501(c)(3). When you receive that letter, don't ignore it or simply file it away. That letter should be brought up at every chapter board meeting for the next several years, because the IRS will return during that time to see if you are doing things they asked you to do during the initial audit. If you are not, you can probably count on a court battle to keep your chapter's nonprofit status.

At this point, the only other advice I can give you is to keep your books balanced, the disbursements evidenced by proper

receipts, and have adequate notations on your deposits. The Society has developed an accounting system which chapter treasurers can follow to keep their records in order. It is both very good and very simple. It helps you keep your checkbook balanced, keep track of the categories of expenditures and receipts in an understandable form, and it is easy for the Internal Revenue Service to follow. Whenever the system fails, it always fails at the chapter level by not keeping copies of bills and explanations of what expenditures are for.

Audit time need not cause trouble for your chapter. If you follow these suggestions your records should be in order, and the agent examining your finances should find no reason to question your nonprofit status. With a little effort on your part, you will no longer have to dread a visit from the Internal Revenue Service.

Gary Hatfield owns his own CPA firm in Dallas, specializing in tax accounting and financial planning for individuals and corporations. He recently handled an IRS audit for his chapter.

“It is very important that we cooperate with the Internal Revenue Service. We cannot afford to lose our non-profit status...because of negligent noncompliance on our part.”

5.13 Apply the law to the facts: specific cases

5.13.5 Quartet fees and expenses memo

TO: All U.S. Chapters
All registered U.S. quartets

FROM: Chairman SPEBSQSA
Laws & Regulations Committee

SUBJECT: **Reporting of U.S. chapter payments for quartet fees and expenses to the Internal Revenue Service**

Gentlemen:

Questions of such importance have arisen as to the obligation of our U.S. chapters to report to the Internal Revenue Service (IRS) regarding payments to quartets that the Society's Laws and Regulations Committee believes it appropriate to communicate with each of you in order to explain these rules and to insure full compliance with the law.

The basic rule for reporting chapter payments to quartets is as follows:

Report payments made to the quartet or its individual member when the aggregate sum of the performance fee and unsubstantiated expenses is \$600 or more during the year.

While the rule appears simple, application can be confusing. To assist you in complying, we are supplying the following information.

When must you report payments?

The key is the *aggregate* paid to the *quartet unit*, regardless of the actual payee(s) or the number of payments. If the aggregate is \$600 or more, the chapter must report it.

- Example 1. Chapter pays quartet fee in four separate checks of \$150 each to the respective quartet members. Aggregate is \$600. Chapter must report to IRS.
- Example 2. Chapter hires ABC Quartet for spring show for \$350. In same year, chapter hires ABC Quartet for Christmas show for \$350. Aggregate exceeds \$600. Chapter must report to IRS.

What to report?

Report only fees and *unsubstantiated* expenses paid to the quartet. Expenses such as travel, lodging and meals paid directly by the chapter to entities or persons other than the quartet or its members, or substantiated by voucher or receipt from such other entities or persons are not required to be reported.

Taxpayers Identification Number (TIN)

The chapter must secure an appropriate taxpayer identification number(s) (TIN) from the quartet for its report. Ideally, the quartet will have a partnership (or corporation) TIN. Many quartets, however, will supply the individual Social Security numbers of the quartet members. The chapter is urged to obtain one or the other of these numbers at the time of the *creation* of the employment contract.

If the chapter is furnished a TIN number for the quartet, the report should refer to the quartet name and its TIN number. If it is furnished the Social Security number(s) for one or more of the quartet members, then the report(s) should be in the name(s) of the quartet member(s), using their corresponding Social Security numbers.

If the quartet fails or refuses to supply the appropriate number(s), the chapter is required to make a report to the IRS and to enclose 28% of the quartet payment as backup withholding tax.

If you have any questions concerning rules or reporting requirements, please feel free to contact me with such questions.

Jim Warner, Chairman
Laws & Regulations Committee

5.15 The Internal Revenue Service sample reports

5.15.1 Forms 990, 990-EZ and 990-N

Forms 990 and 990-EZ and related instructions are available from the IRS Web site at www.irs.gov/charities/nonprofits. Instructions for preparing Form 990-EZ are posted on the BHS Web site. If your chapter does not meet the threshold for filing either of these forms (see *Treasurers Manual*), you or a registered tax preparer acting on your behalf, must file the Form 990-N electronically at epostcard.form990.org - the example receipt below is provided for informational purposes; this form cannot be filed by mail. Detailed instructions on filing this e-postcard are on the BHS Web site at Document Center -> Business & Finance -> Chapter Business Documents.

Information copy. Do not send to IRS.

Form 990-N Department of the Treasury Internal Revenue Service	Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ	OMB No. 1545- 2085 2008 Open to Public Inspection
A For the 2008 calendar year, or tax year beginning <u>1/1/2008</u> , and ending <u>12/31/2008</u> .		
B Check if applicable <input type="checkbox"/> Terminated, Out of Business <input checked="" type="checkbox"/> Gross receipts are normally \$25,000 or less	C Name of organization: <u>SOCIETY FOR PRESERVATION & ENCOURMT OF BARBERSHOP QUARTET SINGING AMER</u> d/b/a: <u>FICTIONAL CHAPTER: ANYTOWN CHORUS</u> <u>Jasper Q Treasurer</u> <u>123 Harmony Circle</u> <u>Anytown, NA 12345</u>	D Employer Identification Number <u>52-6099999</u>
E Website: <u>www.fictchap.org</u>	F Name of Principal Officer: <u>Jasper Q Treasurer</u>	

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in Code section 6104.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do NOT mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

5.15.4 Forms 1099-MISC and 1096

Each year, the Society sends every chapter forms and instructions on how to prepare and submit forms 1099-MISC and 1096, if required. These copies are provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do not file copy A from this manual or downloaded from the IRS Web site. The official printed version of this IRS form is scannable, but the online versions of it, printed from the Web site, are not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

9595		<input type="checkbox"/> VOID		<input type="checkbox"/> CORRECTED		OMB No. 1545-0115		2009 Miscellaneous Income Form 1099-MISC	
PAYER'S name, street address, city, state, ZIP code, and telephone no.				1 Rents			Copy A For Internal Revenue Service Center File with Form 1096.		
				\$					For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
				2 Royalties					
				\$					
				3 Other income			4 Federal income tax withheld		
				\$			\$		
PAYER'S federal identification number	RECIPIENT'S identification number			5 Fishing boat proceeds			6 Medical and health care payments		
				\$			\$		
RECIPIENT'S name				7 Nonemployee compensation			8 Substitute payments in lieu of dividends or interest		
				\$			\$		
Street address (including apt. no.)				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			10 Crop insurance proceeds		
				\$			\$		
City, state, and ZIP code				11			12		
				\$			\$		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>			13 Excess golden parachute payments			14 Gross proceeds paid to an attorney		
				\$			\$		
15a Section 409A deferrals	15b Section 409A income			16 State tax withheld			17 State/Payer's state no.	18 State income	
\$	\$			\$				\$	
				\$				\$	

Form **1099-MISC**

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

5.15.4 Forms 1099-MISC and 1096 (continued)

Do Not Staple 6969

Form 1096 Department of the Treasury Internal Revenue Service		Annual Summary and Transmittal of U.S. Information Returns					OMB No. 1545-0108 2009						
FILER'S name													
Street address (including room or suite number)													
City, state, and ZIP code													
Name of person to contact				Telephone number ()			For Official Use Only 						
Email address				Fax number ()									
1 Employer identification number		2 Social security number		3 Total number of forms		4 Federal income tax withheld \$		5 Total amount reported with this Form 1096 \$					
6 Enter an "X" in only one box below to indicate the type of form being filed.							7 If this is your final return, enter an "X" here <input type="checkbox"/>						
W-2G 32	1098 81	1098-C 78	1098-E 84	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-H 71	1099-INT 92	1099-LTC 93
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-SA 27		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ Title ▶ Date ▶

Instructions

Reminder. The only acceptable method of filing information returns with Enterprise Computing Center—Martinsburg (ECC—MTB) is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, and W-2G Electronically.

Purpose of form. Use this form to transmit paper Forms 1099, 1098, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, and W-2G Electronically.

Caution: If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1099, 1098, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Preaddressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1099, 1098, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

When to file. File Form 1096 as follows.

- With Forms 1099, 1098, 3921, 3922, or W-2G, file by March 1, 2010.
- With Forms 5498, 5498-ESA, or 5498-SA, file by June 1, 2010.

Where To File

Send all information returns filed on paper with Form 1096 to the following:

If your principal business, office or agency, or legal residence in the case of an individual, is located in Use the following three-line address

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.

Cat. No. 144000

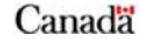
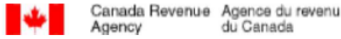
Form **1096** (2009)

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6 Canadian chapters

6.1 Tax status

While this is for the Ontario District and its chapters, it is deemed to apply to all Canadian chapters, as it relates to the extension of the master exemption as a nonprofit organization to chapters.



[Charities and Giving](#) > Search

Canadian Registered Charities - Detail Page

The Charities Directorate has not necessarily verified the information provided by the Charity.

ONTARIO DISTRICT ASSOCIATION OF CHAPTERS SPEBSQSA

BN/Registration Number:	889232443RR0002
Charity Status:	Registered
Effective Date of Status:	2000-08-12
Charity State:	N/A
Language of Correspondence:	English
Designation Description:	Charitable Organization
Charity Type:	Education
Category:	Cultural Activities and Promotion of the Arts
Address:	707-150 DUNLOP ST E
City:	BARRIE
Province/State:	ONTARIO
Country:	CA
Postal Code/Zip Code:	L4M6H1
Charity Email Address:	INFO@HARMONIZE4SPEECH.ORG
Charity Web site Address:	WWW.HARMONIZE4SPEECH.ORG

Registered Charity Information Return: [T3010 Return](#)

Links to Web sites not under the control of the Government of Canada (GoC) are provided solely for the convenience of users. The GoC is not responsible for the accuracy, currency or the reliability of the content. The GoC does not offer any guarantee in that regard and is not responsible for the information found through these links, nor does it endorse the sites and their content. Users should be aware that information offered by non-GoC sites that are not subject to the *Official Languages Act* and to which the CRA links, may be available only in the language(s) used by the sites in question.

[New search](#)

Date Modified: 2008-11-10

6.6 Canadian/U.S. exchange rates

The Society will establish the exchange rate quarterly to reflect the U.S. dollar equivalent. Chapters will be appropriately notified of the rate.

Example:

Updated **8/2009**

Q3 (Quarter 3), 2009: The current Canadian Exchange Rate for business is **1.0892**. This rate will remain in effect until the next quarterly rate change.

- Canadian members have the option of writing a check and paying in Canadian dollars at a designated exchange rate or charging their credit card for the U.S. amount. Canadian members may pay their Society and District dues directly to Headquarters in Canadian funds. Chapter dues will be paid directly to the chapter.

- If a member chooses to pay his dues on EBIZ with his credit card, the Credit Card company's exchange will be used, NOT the current BHS Exchange rate.

- The same rules apply on merchandise ordered from the Harmony Marketplace. Rates are updated each February, May, August, and November.

