



Questions and Answers

Q. What is included in a branch's "Gross Receipts"? Does it include amounts passed on to other entities?

A. Amounts such as the national and state portion of membership dues for those paying through the branch are not included in gross receipts. Similarly, contributions that are passed to AAUW Funds of the state's Special Projects Fund for Tech Trek, scholarships, or some other activities are not included. For branches that are incorporated as 501(c)(3) organizations and operate scholarship programs, a consideration is whether the scholarship program has its own Federal Identification Number. In that case, the contributions are also just temporarily held by the branch until they can be transferred to the Scholarship Fund. If not, the contributions become part of the branch's gross receipts, and the scholarship awards are an expense.

Q. If a branch requests that national files its 990N, does the branch receive confirmation?

A. Yes

Q. We did not file a 199 or 990 for 2022. Can we remedy this?

A. Yes. Both should be filed immediately. Failure to file either for 3 consecutive years results in revocation of tax-exempt status, and it is complicated to regain it.

Q. What liability do volunteer treasurers and other officers have for failure to file forms properly?

A. Branches purchase Directors and Officers Liability insurance through AAUW-CA. This insures coverage in the event of inadvertent misfiling.

Q. On the RRF -1, is the date of the raffle, the previous raffle or the upcoming one?

A. The RRF – 1 is reporting on the fiscal year that has concluded. Therefore, if the branch held one or more raffles during that year, the question regarding a raffle would be marked "yes". Similarly, the raffle report form CT – NRP – 2 would report the financial results of those raffles held.

Q. Is the branch address the address of the president or treasurer?

A. The important thing is to have an address that is relatively stable and responded to. If the treasurer generally serves longer than the president, it makes sense to use her address.

Q. Do scholarship grants and grants for attendance at Tech Trek that exceed \$600 require the issuance of 1099 forms to recipients?

A. The committee is researching this issue and will include it in an upcoming Peer Group Session.