



From the Commander:

Welcome to the first newsletter of the 2010-2011 membership year. First, thank you for the vote of confidence of electing me your 20th District Commander. There are very few things in life better than being the Commander of the Mighty 20th District. Thank you for electing, and accepting appointments, of my officers. I have the finest support group. I will do my best to represent you and The American Legion in fine fashion.

Congratulations to all the Post Commanders. You are what make the 20th District and the American Legion the strong organization it is. I attended and served as Installing Officer at many Installations. You have strong officers for the year so get them involved. Our veterans need you and your officers.

I have made some changes in how business will be conducted for the next year. There will be no monthly meetings. Instead, the Executive Committee of the 20th District will be attending functions of the posts and I will have information available for each post as needed. The first will be the Patriots Day Remembrance and 20th District Fish Fry on Saturday, September 11th at Post 579, 1200. I expect to see many members of the 20th there. Tickets will be sent to you soon. Thank you Terry and Dawn Gleason for frying fish.

We need a bottle of booze for the BOOZE BASKET to raffle at the Fish Fry. The District needs one bottle from each post. Call me when yours is ready for pick up. NLT 4 September.

The next will be the Fall Leadership Convention on Saturday, 25 September, 0900-1500, Post 593, Converse. The theme of the Convention will be Best Practices. Each Post is to bring an idea they find to be a benefit to their post. Something you do in the post, a ceremony, a community project, a fundraiser, an activity, etc. Something you think the other posts in the area will learn from. We need to share ideas and support each other. This will be informal so you do not need to develop a formal presentation. What works for one post may, or may not, work for another. This is your time to let the rest of the 20th District know what is going on. It might be something you are planning and want to get ideas from others.

For Labor Day, the Auxiliary is planning an Ice Cream Social at Audie Murphy VA. They need LOTS of store bought cookies. Please donate a few dozen from each post. Talk to your Auxiliary President or

Kay Morgan, 20th District President, for delivery, etc. The 20th District Auxiliary is very involved in helping the VA and we want to be a part of that.

Our first Membership Tour will be 16-17 October. Vice Commander Vasquez will have information for you about when we will be visiting your post. Please DO NOT wait to turn in membership. The District and the Department need the members as soon as they renew or sign up. Post goals are on the Department website. The goals appear to be more reasonable so there should be LOTS of 100% post this year. If you need ideas on getting renewals/membership, call the Vice Commander or me.

The 20th District Golf Tournament will be Sunday, 24 October starting at Post 667. More details to follow BUT get your teams together now. This is always a great time and a worthwhile cause for the 20th District. We need your support. Thank you Tom Sibley and Mike Stapleton for coordinating this.

I am here to assist you. I won't know you need assistance unless you contact me. Please call, 210-269-

For God and Country,

Karen Paris
20th District Commander

20th District Officers 2010-2011

Commander: Karen Paris
Vice Commander: Fred Vasquez
Adjutant: Annie Gerber
Finance Officer: Dave Paris
Chaplain: Irene Lineback
Judge: Advocate Ronald Cherry
Historian: Shannon Lynde
Service Officer: Jim Hanna
Sgt-At-Arms: Brown Zavala
Asst Sgt-At-Arms: Jack Leanheart
Newsletter Editor: Joe Falco
Hubmaster: Robert Jenkins

The 1st official meeting of the 20th District for the membership year of 2010 -2011 was held on 17 July at Post 593. Before opening the meeting, Commander Karen Paris gave a brief overview on what a planning meeting should accomplish.

Commander Paris called the meeting to order and led the Legionnaires, Auxiliary and SAL members in the Pledge of Allegiance. Chaplain Irene Linebeck offered a prayer.

The Commander then proceeded to lay out the game plan for 2010 - 2011. The fall and spring conventions will constitute official meetings. Karen advocates leading the Mighty 20th in a new direction. Instead of holding meetings at night, the Commander proposes going to a Post that has a daylight activity. Business will be conducted first, then fun and frolic will prevail. The reasoning: many of our officers are still working and have to arise early. This prohibits them from socializing after the meeting. Karen feels that it is important for Post members and 20th District officers to meet and socialize. One on one chatter is important.

Buddy reminded us that oratorical is approaching as well as other Americanism programs. If you need help, feel free to contact Buddy at 210-656-3426.

Joe Falco has volunteered to be our newsletter publisher and editor. If you want your Post's activities on the calendar, please email Joe by COB on the 2nd Friday of the month. jfalco@satx.rr.com. We wish to thank Juan Silva for doing double duty - Adjutant and newsletter. Great job, Juan.

The turnout for this meeting was very gratifying. Thanks to all who attended.

ANNE GERBER (Annie)
ADJUTANT

To: Department Adjutants

From: P. B. Onderdonk, Jr., National Judge Advocate

CC: National Commander, National Adjutant, Executive Directors, Joe March, Jack Querfeld, Billy Johnson, Shawn Long, Marty Callaghan, John Raughter, Craig Roberts

FOR YOUR INFORMATION:

THIS IRS ANNOUNCEMENT MAY BE OF SIGNIFICANT INTEREST TO THE POSTS IN YOUR DEPARTMENT.

IR 2010-87 (<http://www.irs.gov/newsroom/article/0,,id=225959,00.html>
<<http://www.irs.gov/newsroom/article/0,,id=225959,00.html>>)

IRS has announced that under a one-time relief program small tax-exempt organizations that failed to file returns for 2007, 2008 and 2009 can avoid losing their tax-exempt status by filing a return by Oct. 15, 2010. Two types of relief are available: (1) a filing extension for the smallest organizations (eligible to file Form 990-N); and (2) a voluntary compliance program for small organizations (eligible to file Form 990-EZ).

Filing requirement for tax-exempts. Under Code Sec. 6033(a), most tax-exempt organizations, other than churches, must file with IRS an annual Form 990, Form 990-EZ (Short Form Return or Organization Exempt From Income Tax), or Form 990-PF (Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation), or submit a Form 990-N (Electronic Notification (e-Postcard)). For the 2009 tax year (returns filed in 2010), exempt organizations with gross receipts over \$500,000 or total assets over \$1.25 million are required to file Form 990 (rather than Form 990-EZ). Under the discretionary exemption in Code Sec. 6033(a)(3)(B), IRS provides that exempt organizations whose annual gross receipts aren't normally in excess of a specified amount file the simplified Form 990-N. Starting with the 2010 tax year, IRS will increase from \$25,000 to \$50,000 the filing threshold for organizations required to file Form 990-N.

Three year filing rule. Under the 2006 Pension Protection Act (PPA), a non-church exempt organization's failure to file Form 990 for three consecutive years will result in the revocation of the organization's exempt organization status under Code Sec. 501(a) on and after the date IRS has set for filing the third annual return or notice. (Code Sec. 6033(j)(1)) The PPA filing requirement has been in effect since the beginning of 2007, which makes 2009 the third consecutive year under the new law. Thus, absent a relief measure, any exempt organization that fails to file for 2007, 2008 and 2009 automatically loses its federal tax-exempt status.

Form 990-series information returns are due on the 15th day of the fifth month after an organization's fiscal year ends. For organizations using the calendar year as their fiscal year, May 15 is the deadline. Since May 15 fell on a Saturday, the deadline this year was Monday, May 17.

If an organization loses its exemption, it ordinarily must reapply with IRS to regain its tax-exempt status, and any income received between the revocation date and renewed exemption may be taxable.

One-time relief. In IR 2010-87, IRS announced that two types of relief are available for small tax-exempt organizations that would lose their exempt status under the three-year filing rule: (1) a filing extension for the smallest organizations required to file Form 990-N; and (2) a voluntary compliance program for small tax-exempt organizations eligible to file Form 990-EZ. IRS has provided details about the relief program on its website, along with Frequently Asked Questions (FAQs). The one-time filing relief program FAQs can be viewed on the IRS website at <http://www.irs.gov/charities/article/0,,id=225954,00.html>
<<http://www.irs.gov/charities/article/0,,id=225954,00.html>> .

IRS advised that tax-exempt organizations eligible to file Form 990-N need only go to its website, supply the eight information items called for on the form, and electronically file it by October 15. That will bring them back into compliance.

Under the voluntary compliance program, IRS advises that tax-exempt organizations eligible to file Form 990-EZ must file their delinquent annual information returns by October 15 and pay a compliance fee. IRS says that the compliance fee is in lieu of taxes, penalties, and interest that otherwise would be incurred because of the failure to file. If the organization's gross receipts (as reported on the 2009 information return) are \$100,000 or less, the compliance fee is \$100; if they are \$100,001 to \$200,000, the fee is \$200; and if they are \$200,001 to \$499,999, the fee is \$500. The payment of the compliance fee doesn't affect the organization's liability for any taxes that would be imposed even if they had filed their returns, including but not limited to unrelated business income tax and employment taxes.

IRS cautions that this relief isn't available to larger organizations required to file Form 990 or to private foundations that file Form 990-PF.

List of noncompliant organizations. To further alert tax-exempt organization to the problem, IRS has also posted on its website the names and last-known addresses of at-risk organizations with return due dates between May 17 and Oct. 15, 2010 for which IRS has no record that the required returns have been filed for the past three years (see <http://www.irs.gov/charities/article/0,,id=225889,00.html> <<http://www.irs.gov/charities/article/0,,id=225889,00.html>>). IRS will keep this list on its website until Oct. 15, 2010. Organizations that have not filed their required returns by that date will have their tax-exempt status revoked. IRS will publish a list of these revoked organizations in early 2011.

IRS warns, however, that the list may be incomplete, and that certain organizations may be at risk even though their names don't appear. In addition, the list may include organizations that were required to file Form 990 or Form 990-PF and so aren't eligible for the relief program, as well as organizations whose filing dates have not yet occurred.

IRS advises that donors who contribute to at-risk organizations are protected until this final revocation list is published.

RIA Research References: For tax-exempt organization's annual return Form 990, see FTC 2d/FIN S-2801; United States Tax Reporter 60,334; TaxDesk 688,001.

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