

**Maryland State Council  
Due Dates for Required Reports and Tax Returns**

<i>January</i>	<i>February</i>	<i>March Annual Household Goods Donation Program (HGDP) report due to State Council</i>
<i>April 15<sup>th</sup> – Personal Property tax returns due to State of MD  Chapter elections – State Council delegates are elected in even-numbered year</i>	<i>May</i>	<i>June – even number years State Council Elections</i>
<i>July 15<sup>th</sup> – Deadline for Federal tax return to IRS.  15<sup>th</sup> - Deadline for VVA Financial Report with copy of IRS filing due –Send to National office <u>and</u> State Council.  15<sup>th</sup> – Deadline for Chapter Election Report due to National office and State Council</i>	<i>August</i>	<i>September March-August Household Goods Donation Program (HGDP) report due to State Council</i>
<i>October</i>	<i>November</i>	<i>December</i>

**Where to find forms:**

**Chapter Election and Financial Report** forms are available at <http://www.vva.org>. Look under “Resources” then “Chapter Information”.

**HGDP Program Report** is under “Resources” then State Council Information”.

**HGDP Program Report: Do not** send to National. Mail to State Council Treasurer or bring to the March/September State Council meeting

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**Chapter Financial and Election Reports:** Reports must be sent to both National office and to the State Council. *It is strongly suggested that all reports be e-mailed to the National office at the address listed on the report form and that you keep a copy of the email. If faxed to the National office, it is imperative that you call and confirm that it was received by the proper office.*

**Financial Reports go to the Finance Department.**

**Election Reports go to the Membership Department.**

**State Council copies should be sent to State Council Secretary.**

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The Chapter should receive an e-mail or letter from the National office verifying that the Election/Financial Report was received. Failure to receive such notification within a few weeks should trigger a call to the appropriate department at the National office to determine if it needs to be re-sent.

Failure to file required VVA Election and Financial Reports will result in suspension of the Chapter. Failure to file the HGDP Report will lead to suspension of payments to the Chapter.

**Maryland Personal Property Tax Return** must be filed by all incorporated entities in the State **even if they have no personal property**. If the Chapter does not receive a form in the mail, the form is available on the Department of Taxation and Assessment web site at <http://www.dat.state.md.us/> . If you did not receive a form in the mail, you can indicate on the form that the address being used is a new address. To check Chapter status with the State of Maryland or to see what is listed as the address for the personal property tax to be sent to or the Chapter’s principal address and the Chapter’s registered agent, look under ‘Business Data Search’ on the Dept. of Assessment and Taxation web site. This site can also be checked to verify that the State has received the form.

**Federal IRS filing.** The filing requirement depends on the Chapter’s financial activity.

<b>Revenue/Assets</b>	<b>Form to File</b>
Gross receipts normally ≤ \$50,000 (may choose to file a Form 990 or Form 990-EZ)	990-N
Gross receipts > \$50,000 and < \$100,000, and Total assets < \$250,000	990-EZ or 990
Gross receipts ≥ \$100,000, or Total assets ≥ \$250,000	990

990 /990 E-Z forms are available on the IRS web site <http://www.irs.gov>. *Chapters that file Form 8868, Application for an Extension of Time To File an Exempt Organization Return must file this form with the National Office by July 15<sup>th</sup> to be in compliance with VVA requirements.*

The 990-N is an electronic submission. There is no paper form available. Go to the IRS web site and search for 990-N. You will receive a confirmation that the form was sent. **You must attach a copy of this to your VVA Financial Report Form.** Keep a copy in your Chapter records.

**Registration for Charitable Solicitation:** Organizations which solicit contributions from the public (i.e., outside your membership) must register annually with the MD Secretary of State’s office. This is in addition to maintaining your registration as an incorporated entity. For more information, see <http://www.sos.state.md.us/Charity/RegisterCharity.html>.