

# The Military Order of the World Wars



"It is more noble to serve than to be served"

FROM: HQ MOWW/CS (703-683-4911)

12 July 2011

TO: All Region, Department, State and Chapter Commanders & Treasurers

SUBJECT: Annual IRS Reporting (IRS Form 990-N) & IRS Reporting Certification (MOWW Form 1)

1. To be tax exempt under Internal Revenue Service (IRS) Code section 501c(19), an organization must be a post or organization of past or present members of the United States Armed Forces, an auxiliary unit or a society of such a post or organization, or a trust or a foundation for such a post or organization. *The Military Order of the World Wars (MOWW), including its Regions, Departments, States and Chapters, is a 501c(19) tax-exempt organization.*

2. According to the IRS (Washington, DC), all organizations with an Employer Identification Number (EIN), e.g., applicable Regions, Departments, States or Chapters, must annually file with the IRS. Specifically, "Small, tax-exempt organizations whose annual gross receipts are normally \$25,000 or less...[are] required to electronically submit Form 990-N, also known as the "e-Postcard," unless they choose to file a complete Form 990 or Form 990-EZ." Gross receipts are the total amount the organization received from all sources during any given operating year (before subtracting costs and/or expenses). Please refer to the IRS Website: [http://www.irs.gov/charities/article/0.id\\_169250.00.html](http://www.irs.gov/charities/article/0.id_169250.00.html)

★ ***ACTION REQUIRED: FILE WITH THE IRS*** — All MOWW organizations (e.g., Regions, States, Departments and/or Chapters) with EINs must electronically file a Form 990-N (or other forms, as appropriate) with the IRS by 30 April of each year.

3. Since any organization with an EIN must report to the IRS, those subordinate MOWW organizations, e.g., Regions, Departments, Chapters, etc., with separate EINs must also annually report to HQ MOWW by 30 September of each year using MOWW Form 1 (IRS Reporting Certification). This is required to document compliance with IRS Tax Code reporting requirements, and to comply with MOWW Bylaws and MOWW policy. Failure to report with the IRS and certify with HQ MOWW as outlined above could jeopardize the Order's tax-exempt status (in whole or in part) and will result in Regions, Departments, States and/or Chapters (as appropriate) being ineligible to receive Perpetual Membership dividend funds from the Order in that operating year. Please refer to the MOWW Website: <http://www.militaryorder.net/>

★ ***ACTION REQUIRED: CERTIFY WITH HQ MOWW*** — All MOWW organizations (e.g., Regions, States, Departments and/or Chapters) with EINs must submit a MOWW Form 1 (IRS Tax Reporting Certification) to HQ MOWW by 30 September of each year.

4. Region Commanders will annually oversee IRS reporting and HQ MOWW certification compliance in their respective Regions as outlined above.

A. B. MORRILL III, Brig Gen, USAF (Ret)  
Chief of Staff

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EXCOM Members