

ARTICLE IV

Finance

Section 1. The Annual dues for Senior and Junior membership shall be determined by vote of membership upon recommendation of the Unit Executive Board. These dues shall include the Department and National per capita, and the Department assessments for Veterans Affairs and Rehabilitation and Children and Youth and are listed in the Unit Standing Rules. The annual Department and National per capita and assessments shall be transmitted to the Department. **(Mandatory)**

Section 2. Dues shall be payable annually for the succeeding calendar year or for life. A member failing to pay such annual dues by January thirty-first of that year shall be classed as delinquent and shall be suspended from all membership privileges. Payment of back dues, after suspension, shall reinstate such member to active membership. Any member delinquent to December thirty-first of the year of delinquency shall automatically be dropped from the rolls and may be reinstated only by paying all back dues or by re-establishing eligibility and making application as a new member.

Section 3. The Unit shall transmit annually to Department Headquarters money for coverage by the mandatory National Schedule Blanket Position Bond for the loss of money, securities and other property up to the contracted limit, which the Unit sustains through any fraudulent or dishonest act by handling funds. **(Mandatory)**

Section 4. The President shall appoint an Auditing committee of three members who shall audit the books of the Secretary and Treasurer. This report shall be presented for approval at a meeting prior to the installation of new officers. **(Mandatory)**

Section 5. The Unit is required by the IRS to file a 990N e-post card every year. This shall be done after the election of officers and the closing of the books between the months of June and October at www.epostcard.form990.org. IRS Form 8822-B must be filed if there is a change of address or responsible party on the 990N e-post card. **(Mandatory)**

ARTICLE V

Elections

Section 1. Elections shall be by ballot at the annual meeting in May. A plurality vote shall elect. When there is only one candidate, the ballot may be dispensed with and the nominee elected by voice.

Section 2. The Nominating Committee composed of three members shall be elected by the membership at the regular meeting held in *(month)* _____. The Nominating Committee shall present a slate of officers for the ensuing year at the regular meeting held in *(month)* _____.