



DEPARTMENT OF THE ARMY
UNITED STATES ARMY GARRISON RHEINLAND-PFALZ
UNIT 23152
APO AE 09067-3152

IMRP-MWN

29 April 2019

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Private Organization (PO) Procedures and Fundraising within U.S. Army Garrison Rheinland-Pfalz (USAG RP) (SOP NSD #30-19)

1. PURPOSE: This SOP establishes procedural guidance for authorized Private Organizations (POs) within USAG RP. Family and Morale, Welfare and Recreation (Family and MWR), NAF Support Division (NSD), shall be responsible for all policy matters and will administer oversight on all POs within USAG RP.

2. REFERENCES:

a. Department of Defense (DoD) 5500.7-R, Joint Ethics Regulation (JER), 29 Nov 2007.

b. Army Regulation (AR 210-22, Private Organizations on Department of the Army Installations, 22 Oct 2001.

c. Army in Europe Regulation (AER) 210-22, Private Organization and Fundraising Policy, 13 Aug 2010.

d. AR 215-1, Military Morale, Welfare, and Recreation Programs and Nonappropriated Fund Instrumentalities, 24 Sep 2010.

e. DoD Instruction 1000.15, Private Organizations on DoD Installations, 24 Oct 2008.

f. AR 600-20, Army Command Policy, 06 Nov 2014.

g. AR 600-29, Fund-Raising within the Department of the Army, 07 Jun 2010.

3. PURPOSE: This SOP establishes procedural guidance for authorized POs within the USAG RP. Family and MWR, NSD, shall be responsible for all policy matters and will administer oversight on all POs within the USAG RP.

4. DEFINITION: POs are self-sustaining and non-federal entities, incorporated or unincorporated, which are operated on DoD installations with the written consent of the installation commander or higher authority, by individuals acting exclusively outside the

scope of any official capacity as officers, employees, or agents of the federal government. POs are not entitled to sovereign immunity and privileges accorded to federal entities and instrumentalities.

5. ESTABLISHMENT: POs must obtain USAG RP Garrison Commander approval prior to operating on post. To obtain approval, POs must comply with the requirements of AER 210-22 and AR 210-22 along with additional documents the PO liaison will provide to you. Initial applications to operate on post must be sent through the PO liaison. Approval to operate on post constitutes a two-year revocable license.

a. To qualify for approval as a PO in the European theater, at least 51 percent of the PO's members must have Status of Forces Agreement (SOFA) status in accordance with AER 210-22, paragraph 4a. Individuals with SOFA status include U.S. and Sending States' military and civilian personnel, their accompanying Family members ("dependents"), and employees with status under Article 71, 72, or 73 of the German SA.

b. To establish a PO in the USAG RP community, the organization must submit the following items to usarmy.rheinland-pfalz.id-europe.mbx.dfmwr-unit-funds@mail.mil:

(1) Memorandum requesting to be established or revalidated as a Private Organization. (Enclosure 1)

(2) PO consolidated checklist and Family and MWR annual briefing with the President's and Treasurer's signature. (Enclosure 2 and 3)

(3) List of POs officers with addresses, telephone numbers, and e-mail addresses annotating SOFA status (Enclosure 4)

(4) List of members annotating SOFA status or memo stating the percentage of member with SOFA status (Enclosure 5)

(5) A copy of IRS Form SS-4 Employer Identification Number (EIN/TIN), which is issued by the IRS (www.irs.gov). This can be done on-line at - <https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers> (Enclosure 6)

(6) Proof of adequate liability and bonding insurance (copy of policy). Private organizations will obtain adequate insurance as protection against public liability, claims, property damage claims, or other legal actions arising from PO activities, one or more of the POs members acting on its behalf, or the operation of any equipment, apparatus, or device under the control and responsibility of the PO.

(7) Charter / Articles of Agreement / Constitution / Bylaws – include parent organization's documents if local organization is affiliated. Please see AR 210-22 Chapter 2-1.

(8) Copy of a financial audit if your organization has an established a bank account.

(9) Copy of 3 months' worth of bank and treasurer statements if your organization has an established a bank account.

(10) Copy of any meeting minutes (up to 3 months)

6. REVALIDATION: POs that have approval to operate on U.S. Forces installation in the European theater may do so for 2 years unless approval is withdrawn by the USAG RP Commander.

a. In addition to the information required by AR 210-22, paragraph 2-1d, POs will provide the following items to usarmy.rheinland-pfalz.id-europe.mbx.dfmwr-unit-funds@mail.mil:

(1) Revalidation request submitted NLT 90 days prior to expiration of 2-year grant of approval.

(2) Memorandum requesting renewal.

(3) PO consolidated checklist and Family and MWR annual briefing with the President's and Treasurer's signature. (Enclosures 2 and 3)

(4) Copy of constitution & bylaws with any changes to PO activities, membership requirements, officers, objectives, organization, utilization of funds and management function, with current approval date by members, signed and dated by the PO President, Secretary and at least one other officer.

(5) Copy of last quarter's minutes or summaries of PO meeting, financial and bank statements, copy of IRS Form SS-4 Employer Identification Number if not already on file.

(6) Copy of last financial audit and proof of insurance/bonding.

(7) All requirements from paragraph 4 are met. (See above)

7. ANNUAL REPORTING REQUIREMENTS: On an annual basis and on request by the approving authority or designee, PO will provide the following information to usarmy.rheinland-pfalz.id-europe.mbx.dfmwr-unit-funds@mail.mil:

a. Percentage of PO members with SOFA status (Statement that 51%+ of members have SOFA status meets this requirement). (Enclosure 5)

b. Copy of audit reports. Audits will be conducted annually. Upon change of the PO fund custodian or treasurer, an audit will be conducted, regardless of time elapsed since last audit.

c. Monthly submissions of minutes or summaries of PO meetings. If no meeting was held, provide a memo stating "no meeting was held in the month of ..." and provide the reason why.

d. Quarterly submissions of treasurer and bank statements.

8. PROCEDURES FOR COORDINATING A FUNDRAISER: When a PO wishes to conduct a fundraiser, they must submit a written request to usarmy.rheinland-pfalz.id-europe.mbx.dfmwr-unit-funds@mail.mil which includes the following:

a. The PO's name, the dates, times, and locations of the fundraiser.

b. A detailed description of the fundraising activity to be conducted and the purpose of the fundraiser along with site approval.

c. Request may require concurrence from other installation entities. All fundraiser requests require approval by JAG office.

d. The request must be submitted 30-45 days in advance to allow for required processing. If tickets are to be sold for your event, you should submit your request 30-45 days prior to the start of ticket sales.

e. The PO will be notified in writing by the PO Liaison of the approval/disapproval of the request. The approval letter must be on hand at all times while the fundraiser is taking place.

f. Fundraising activities must comply with the requirements set forth from the JAG office, as well as Army Regulations and Army in Europe Regulations. Fundraising is meant to be an occasional activity. This Garrison defines occasional as no more than 12 fundraisers per fiscal year. All fundraisers must be restricted to permissible fundraising areas designated by the USAG RP Commander or designee Director, Family and MWR.

g. Fundraising must not occur in the federal workplace. Individuals who choose to attend and participate must do so in their personal capacity and not during the work day, if they are uniformed service members or federal employees. Military personnel will not engage in fundraising activities while in uniform.

h. Occasionally, fundraising events may be authorized the use of DoD facilities and the use of equipment may be permitted, on a case-by-case basis. Logistical support of charitable fundraising events must meet the requirements of the Joint Ethics Regulation, Section 3-211.

i. POs conducting fundraisers selling food products must have a member with a valid food handler card present at all times during the fundraiser. The card must be readily available upon inspection at the site. Sales of food items require food handler cards by Preventive Medicine, with possible on-site inspections of the event.

j. No member of a PO should personally profit from any portion of a fundraiser. Host Nation laws apply to fundraising activities. Accordingly, fundraisers must take place on military installations and may only be directed toward DoD identification cardholders.

k. Specifically, fundraisers cannot include the resale or transfer to unauthorized recipients of AAFES or DeCA merchandise. Use of the Army Post Office to import items for fundraising purposes is strictly prohibited as is the resale of any purchases using Tax Relief (VAT) Forms.

l. The USAG RP Commander or designee, Director, Family and MWR, will resolve disputes concerning operation of fundraisers and/or cost assessments in connection with fundraising events.

m. Fundraising is defined as an occasional activity, AR 600-29. The USAG RP defines occasional as 12 fundraisers per fiscal year (1 per month).

9. TERMINATION OF PO AUTHORIZATION:

a. POs may be discontinued by the membership at any time. This should be documented in the minutes of the final meeting and forwarded to usarmy.rheinland-pfalz.id-europe.mbx.dfmwr-unit-funds@mail.mil. The letter or memo should address disposing of assets, outstanding liabilities, and include an ending balance statement.

b. POs that do not request revalidation at the end of the two-year operating period will be canceled.

c. The Garrison Commander or Delegated Authority can revoke permission to operate at any time during the two-year period for any reason.

IMRP-MWN

SUBJECT: Private Organization (PO) Procedures and Fundraising within U. S. Army Garrison Rheinland-Pfalz (USAG RP) (SOP NSD #30-19)

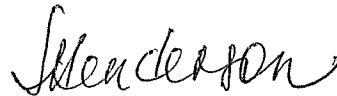
10. TAXES AND OTHER LEGALITIES:

a. POs are not instrumentalities of the federal government. PO purchases, sales, and income may be subject to taxation. There are no arrangements between Family and MWR and POs to avoid the imposition of taxes on PO transactions or to authorize NAF support beyond that authorized by statute.

b. No person because of race, color, creed, sex, age, disability or national origin shall be unlawfully excluded from participation, or otherwise subjected to unlawful discrimination by any PO on a DoD installation covered by this SOP. Allegations of unlawful discrimination by a PO will be reported to the Equal Employee Opportunity (EEO).

c. POs covered by the SOP are responsible for complying with applicable statutes and regulations, including labor laws, environmental laws, federal tax codes and fire and safety regulations.

11. The point of contact is the PO Liaison at DSN 541-9079, CIV 0611-143-541-9079 or Email: usarmy.rheinland-pfalz.id-europe.mbx.dfmwr-unit-funds@mail.mil.



JANNA V. HENDERSON
Chief, NAF Support Division

8 Encls

1. Sample Request to Establish
2. Sample Consolidated Checklist
3. Sample FMWR Briefing
4. Sample Officer Listing
5. Sample SOFA Status Memo
6. Sample IRS Form SS-4
7. Sample Fundraiser Request
8. Sample Site approval

Distribution:

All Family and MWR Divisions

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Rheinland-Pfalz, ATTN:
Private Organization Liaison, Unit 23152, APO AE 09067-3152

FROM: ORGANIZATION NAME

SUBJECT: Request To Be Established as a Private Organization (PO)

1. The ORGANIZATION NAME requests to operate as a private organization within the USAG Rheinland-Pfalz. The required documentation is enclosed, as follows:

- a. Signed PO Consolidated Checklist
- b. Signed FMWR Briefing Memo
- c. Current Constitution and Bylaws – Passed by members, signed by officers
- d. List of Officers including email/home or cell and work number
- e. List of Members w/SOFA status
- f. Charter, if available
- g. Request to establish Bank Account Memo
- h. IRS Form SS-4 (EIN)
- i. Proof of Liability Insurance (Fidelity bonding required for accounts exceeding \$500.00)

2. The ORGANIZATION NAME is aware of the AR 210-22, AER 210-22 and USAREUR policy on equal opportunity and will adhere to and enforce this policy.

3. Statement of POs nature, functions, objectives, planned use of funds and activities.

Name

Title

Organization Name

Private Organizations Consolidated Checklist for USAREUR and USAG Rheinland-Pfalz 2019

Initial Application Requirements: [Necessary for approval letter from Garrison Cdr. **AR 210-22, 2-1a(1)**]

- ☐ Memorandum requesting to be established or revalidated as a Private Organization
- ☐ Charter / Articles of Agreement/ Constitution / Bylaws – include parent organization's documents if local organization is affiliated - **AR 210-22, 2-1a(2)(a); USAG Rheinland-Pfalz**
 - In your constitution, bylaws and other chartering documentation, POs may specify membership qualification requirements, application methods, and procedures for joining, ending and being removed from the membership
 - The constitution and bylaws must comply with **DODI 1000.15 and AR 210-22**
- ☐ List of PO's officers w/ addresses, telephone numbers, and e-mail addresses - **AER 210-22, 4c(2)**
- ☐ Statement of PO's Nature, Functions, Objectives, Planned use of funds, Activities **AR 210-22, 2-1a(2)(b)**
- ☐ Location of on-post bank accounts w/ account #s employee identification # (EIN #) – **AER 210-22, 4c(3)**
- ☐ Explanation of Member Eligibility/Responsibilities for all management functions - **AR 210-22, 2-1a(2)(c)**
- ☐ Statement that the PO will neither propagate extremist activities nor advocate violence against others or the violent overthrow of the Government and will not seek to deprive individuals of their civil rights **AR 210-22, 2-1a(2)(f) & (g)**
- ☐ Statement that PO will not unlawfully deny membership, exclude from participation, or otherwise subject unlawful discrimination, any person because of age, religion, marital status, race, color, creed, sex, disability, national origin, lawful political affiliation, labor organization memberships, or physical handicaps - **AR 210-22, 3-6 & 3-7a**; (does not preclude the following: The existence of religious, cultural or ethnic POs when membership is not restricted, discriminatory or without preference.)
 - If the PO discriminates based on SEX, then one or more of must occur: **AR 210-22, 3-7b(2)**
 - 1) PO's purpose is philanthropic, and by tradition, its membership has been of 1 sex
 - 2) PO's purpose is to benefit 1 sex and members are of that sex
 - 3) PO has specific purpose and function that restricts membership of 1 sex, but also has a counterpart organization with the same purpose and function
- ☐ Statement that if a Board member feels he/she cannot perform the duties assigned up election, he/she may resign from said position by submitting a written letter of resignation, no later than two weeks before terminating performance of the duties of the position - **USAG Rheinland-Pfalz**
- ☐ Statement (explanation) of how PO will assign responsibility among Board Members for 1) Accountability of assets and 2) Coverage and limitations of insurance
- ☐ SOFA Status of Members: **AER 210-22, 4a, 5c; USAG Rheinland-Pfalz**
 - A statement in the Constitution or by-laws that at least 51% of the members have SOFA status. (Individuals with SOFA status include U.S. and Sending States. spouse, family member, military, etc.) – **AER 210-22, 4a1**
 - President and Vice President must have SOFA Status **AER 210-22, 5c**
 - PO must have elected Treasurer who serves as a member of its governing board. Treasurer must be active member with SOFA Status **AER 210-22, 5c**
- ☐ Statement of PO's liability - **AR 210-22, 2-1a(2)(d)**
 - A statement that neither the installation nor the Government will have any liability for the PO's actions or debts of the PO's liability, if assets are not enough to cover all PO liabilities. The statement of liability will include a provision that all State and jurisdictional laws are met. Also, it will address the extent of the PO member's personal liability for debts of, or claims against the PO - **USAG Rheinland-Pfalz & AR 210-22, 2-1a(1)(a)**

- ☐ Statement that individual members do not personally profit from PO income, except for Salaries and wages of employees, Awards for services to community or PO, and for Membership in investment club **AR 210-22, 2-1b(3)**
- ☐ Agreement to reimburse Army for utility expenses, unless use is incidental (would cost more to bill and collect than it costs to provide the utility) - **AR 210-22, 2-1a(2)(e); USAG Rheinland-Pfalz**
- ☐ Proof of adequate insurance coverage & bonding (copy of policy) - **AR 210-22, 3-2, AER 210-22, 4c(4) and (5)-**
(Private organizations will obtain adequate insurance as protection against public liability, claims, property damage claims, or other legal actions arising from PO activities, one or more of the PO's members acting on its behalf, or the operation of any equipment, apparatus, or device under the control and responsibility of the PO.
 - Fidelity bonding will be purchased by an organization for members or employees handling monthly cash flow exceeding \$500. (Bonding will be equal to the normal maximum amount of cash handled.)
- ☐ Statement as to disposition of assets on breakup of the PO – (where do assets go?)
- ☐ Statement that “authority to operate is revocable without cause and may be revoked at any point by the CG, USAREUR; Director, IMCOM-E; USAG Rheinland-Pfalz Commander; or Director, F&MWR - AR 210-22, 2-1a(1)(b), 2-1e, & USAG RP

Revalidation: (Private organizations having approval to operate may operate for 2 years, unless cancelled by either party.)

- ☐ Revalidation request submitted NLT 90 days prior to expiration of 2-year grant of approval - **AR 210-22, 2-1d(3)**
- ☐ Memorandum requesting renewal
- ☐ This PO checklist must be attached with the President's signature. **USAG Rheinland-Pfalz**
- ☐ All requirements from Initial Application are met (See above) – **AER 210-22, 4e**
- ☐ Copy of previous approval to operate within the USAG Rheinland-Pfalz
- ☐ Copy of constitution & bylaws with any major changes to PO activities, membership requirements, officers, objectives, organization, utilization of funds and management function
- ☐ Copy of last quarter's minutes or summaries of PO meeting, financial Statements, (bank statements) bank location and type of account, EIN #, **USAG Rheinland-Pfalz**
- ☐ Copy of last financial audit, proof of insurance/bonding **USAG Rheinland-Pfalz**

Annual Reporting Requirements:

- ☐ Percentage of PO members w/ SOFA status (Statement that 51%+ of members have SOFA status meets this requirement) – **AER 210-22, 4d(3)**
- ☐ Minutes or summaries of PO meetings - **AR 210-22, 2-1c(1)(a)**
- ☐ Financial statements - **AR 210-22, 2-1c(1)(b)**
- ☐ Major changes in: - **AR 210-22, 2-1c(1)(c)**
 - PO activities, Membership requirements, Officers, Objectives, Organization, Constitution, Bylaws, Use of funds, Management functions
- ☐ Names, addresses, and phone numbers of officers - **AR 210-22, 2-1c(1)(d)**
- ☐ Email addresses of officers – **AER 210-22, 4d(1)**
- ☐ Copy of audit reports - **AR 210-22, 2-1c(1)(e)**
- ☐ Copy of correspondence about applicability of Federal, State or Host Nation laws - **AR 210-22, 2-1c(1)(f)**

Name of PO: _____

President: _____

Printed Name	Signature	Date
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**Private Organization's/Informal Funds Briefing,
US Army Garrison Rheinland-Pfalz
Updated: 1 April 2019**

Private Organization's documentation submission to USAG-RP, Rheinland-Pfalz, NAF Support Division (NSD): usarmy.rheinland-pfalz.id-europe.mbx.dfmwr-unit-funds@mail.mil

- Private Organization's must obtain approval to operate from the US Army Garrison Commander or his/her delegated authority. Each application and renewal request must undergo a legal review prior to approval. NAF Support Division is responsible for submitting this documentation to the JAG Office for legal review. **NOTE: Legal reviews take anywhere from 30 to 90 days, no exceptions.**
- 1 copy of Constitution & Bylaws. Approval/Renewal authorization is for two (2) years. Renewals must be submitted **90 days prior expiration date. Any changes made to the constitution and by-laws should be submitted for review.**
- **Membership:** In addition to the requirements of AR 210-22, paragraph 3-7, at least 51 percent of PO members must have SOFA status as described in paragraph 4a(1). POs, however, may establish a higher percentage for their membership. PO will provide a current membership listing with SOFA status annually. (AER 210-22)
 - a. In their Constitution and Bylaws or other chartering documentation, POs may specify membership qualification requirements, application methods, and procedures for joining, ending and being removed from the membership. The constitution and bylaws however, must comply with DOD Instruction (DODI) 1000.15 and AR 210-22.
 - b. The three membership categories are active, honorary and associate. **POs must always have an active membership category.**
 - c. POs must have a treasurer who is an elected officer or who serves as a member of its governing board. The treasurer must be an active member and must have SOFA status if the PO has an account with a military banking facility. The president or the vice president of the PO also must have SOFA status.
- PO's are authorized a U.S. Military Post office box at Rhine Ordnance Barracks and bank account at either Community Bank or Service Credit Union.
NOTE: Post office boxes are subject to availability.

PO Requirements:

- **Bank Statements (copies) attached to Financial Reports are due quarterly**
 - Jan-Mar **(due to NSD no later than 30st Apr)**
 - Apr-Jun **(due to NSD no later than 31th July)**
 - Jul-Sep **(due to NSD no later than 31st Oct)**
 - Oct-Dec **(due to NSD no later than 31th Jan)**
- **Minutes are due monthly:** If no meeting was held, a statement still needs to be submitted. The statement needs to say "Negative Report", No Meeting was held, specify the month and why.
- **Proof of Bonding/Insurance:** If account exceeds \$500.00, it must be legally insured and bonded by a licensed company. **Renewal must be submitted 30 days prior to expiration date.**

- **Audits:** (AR 230-3) **Due yearly or when the Treasurer or Funds Custodian changes.**
Audits must be performed by a qualified auditor. When discrepancies are found the PO must submit in writing a fix-it plan.
- **Email Briefings:** This briefing will be sent out at least once a year. Exceptions are when there is a change in officers. Newly appointed officers will be briefed when this change occurs. The president and treasurer are required to review the documentation upon completion. The president and treasurer will need to sign the briefing memo attached.
- **Listing of Officers:** When PO elect or appoint new officers, a new list which includes names, mailing address, phone numbers, and email address must be provided to NSD. PO officers updated E-mail addresses of must be submitted annually.
- **PO's Fundraisers:** the PO will submit a request to conduct a fundraiser. The request must be very specific, **(name of fundraiser, what is being sold, date, location & time, with a copy of the "site manager's" approval)**, at least **30-45 working days** prior to fundraiser request. NSD will not process any fundraiser request unless all required documentation has been received. **Fundraising is to be on an occasional basis. USAG RP defines occasional as 8 fundraisers per year. Typically from September through December, fundraising requests will be restricted, so as not to compete with the CFC.**
- **After Action Report (AAR):** Must be provided NLT 45 calendar days after the event.
- May not include in resale AAFES/Commissary merchandise, items imported through an APO/MPS address, or items purchased under the USAREUR tax relief system.
- **Religious PO's:** Must have local Garrison Chaplain's & USAG-RP Chaplain's approval. NSD will send cover letter with Private Organization's request, copy of JAG's legal review & Bylaws to USAG-RP Chaplain; it will then be sent back to NSD for appropriate action.
- **Termination:** When a Private Organization does not adhere to Bylaws, Army policy and procedures, or Membership of Private Organization, the Garrison Commander or delegated Commander, the Director IMCOM-Europe, or the CG, USAREUR/7th Army, may discontinue the operation of the Private Organization on USAREUR installations, IAW AR 210-22.

COMPLIANCE WITH HN REQUIREMENTS:

- POs must comply with the tax laws of the country where they are located or operate (AR 210-22, para 3-4).
- POs must license, certify, or register PO activities if they are required to do so by HN authorities (AR 210-22, para 3-5).
- POs are responsible for obtaining private counsel to provide assistance in determining whether they are complying with the appropriate HN requirements. U.S. Forces legal offices and other U.S. Forces organizations will not provide advice to POs on their obligations under HN law.
- The wages of paid employees of POs may be subject to both U.S. and HN tax laws. Individual paid employees with SOFA status may obtain legal advice from U.S. Forces legal assistance offices concerning personal tax liability and applicable tax laws.

- I received this email briefing from the USAG RP, FMWR, Private Organizations Liaison, referencing my organizational roles and responsibilities for maintaining approval to operate as a Private Organization within the US Army Garrison Rheinland-Pfalz. I understand if I, or any member of my organization, fails to comply with these requirements, the authorization could be terminated to include the cancellation of my bank account and post office box privileges.

PO Name: _____

President

_____	_____	_____
<i>Printed Name</i>	<i>Signature</i>	<i>Date</i>

Treasurer

_____	_____	_____
<i>Printed Name</i>	<i>Signature</i>	<i>Date</i>

Private Organization Name

DATE:

Officer	Name	Address	Phone Number	Email Address
President				
1 st Vice-President				
2 nd Vice-President				
Secretary				
Treasurer				

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Rheinland-Pfalz, ATTN:
Private Organization Liaison, Unit 23152, APO AE 09067-3152

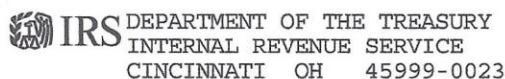
SUBJECT: SOFA Status of Membership

1. Private Organization (NAME) has XXXX members of which XX% are Active Duty, XX% current DoD employees with a current SOFA card and XX% are DoD family member with SOFA status.

Signature

Name

President (PO Name)



Date of this notice: 11-10-2008

Employer Identification Number:

Form: SS-4

Number of this notice: CP 575 E

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, *Tax Exempt Status for Your Organization*, has details on the application process, as well as information on returns you may need to file. To apply for formal recognition of tax-exempt status, most organizations will need to complete either Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, or Form 1024, *Application for Recognition of Exemption Under Section 501(a)*. Submit the completed form, all applicable attachments, and the required user fee to:

Internal Revenue Service
PO Box 192
Covington, KY 41012-0192

The Pension Protection Act of 2006 contains numerous changes to the tax law provisions affecting tax-exempt organizations, including an annual electronic notification requirement (Form 990-N) for organizations not required to file an annual information return (Form 990 or Form 990-EZ). Additionally, if you are required to file an annual information return, you may be required to file it electronically. Please refer to the Charities & Non-Profits page at www.irs.gov for the most current information on your filing requirements and on provisions of the Pension Protection Act of 2006 that may affect you.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

- * **Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.**
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.

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Fundraiser Request

Form

DATE

MEMORANDUM FOR Commander, USAG Rheinland-Pfalz, Director, Family and MWR, ATTN: Private Organizations Liaison, Unit 23152, APO AE 09067-3152

SUBJECT: Request Permission to Conduct a Fund Raising Event for *Name of Organization* (PO) (FRG) (IF)

1. Request that Organization Name be authorized permission to conduct a fund raising event, in accordance with AR 210-22, AER 210-22 and AR 608-1, Appendix J.
2. The following information required for this event is provided below:
 - a. Purpose: The funds raised will be used to (Why you are raising funds). This fundraiser will consist of (List items you will be selling).
 - b. Date: DD MMM YYYY from 0000 to 0000.
 - c. Location: Building number and name of Kaserne/Installation. The location is designated by the Commander as a fund raising site and is out of the way of work and traffic.
 - d. The following personnel will supervise the event:
 - (1) Name of Person(s), Phone Number(s), E-mail address
 - e. The following person(s) will be utilizing a cash box to collect money. At the conclusion of the event, the money will be deposited into the Bank Account:
 - (1) Name of Person(s), Phone Number(s), E-mail address
 - f. **Food Handlers Permits/Certificates for all members involved in the preparation or sale of food must be attached with fund raiser request. This is also required for bake sales of prepackaged goods.**
 - g. Volunteers are Informal Fund Volunteers and Soldiers not on duty. **No Soldiers on duty will be working the fundraiser.**
- 3 Point of contact for the fundraiser is Name of Person and can be reached at Phone Number and E-mail address.

Signature
Title
Organization Name

REQUESTING USE OF A FACILITY FOR A FUNDRAISING EVENT

Private Organization/Informal Fund/Unit Letterhead

Date

MEMORANDUM THRU **(FACILITY NAME, FACILITY MANAGER'S NAME)**

MEMORANDUM FOR Director, Family and MWR Rheinland-Pfalz, Attn: Family and MWR, Private Organizations Liaison

SUBJECT: Request for Use of Facility (site approval)

1. Request the use of (***name of the facility and/or specific area, building number, room number, etc.***) during the period (***dates and times***). The (***name of the facility***) will be used to conduct the (***name of the event***).
2. (***enter organization name***) understand that coordination with the facility manager does not constitute approval of the PO's event. Coordination assures the Garrison Commander that the facility manager can support your request. Further, (***enter organization name***) will not start advertising this event until (enter organization name) receives approval from the Director of Family and MWR.
3. (***enter organization name***) has been briefed on the policies and procedures in place at (***name of the facility and/or specific area, building number, room number, etc.***). (***enter organization name***) agrees to assume responsibility for all equipment located in the space utilized during occupancy by the (***enter organization name***) or for which a direct cause of its loss is attributable to an act of commission or omission by (***enter organization name***). (***Enter organization name***) agrees to assume the cost of repair and/or replacement of damaged, lost, or stolen equipment. Funding for such repair or replacement shall be borne by the (***enter organization name***).
4. The Point of Contact for (***enter organization name***) is _____ and can be reached at (____phone____).

Organization Officer's Name, Title and Signature
Name of organization

Facility Manager's Name (Print)

Facility Manager's Signature and date