



Note: The use of DoD digital signatures is not permitted for PO Members.

MEMORANDUM FOR 6 FSS/ FSR

Date _____

FROM: _____

SUBJECT: Annual Review of Private Organization

Request for the annual review of _____. We understand we must submit this request for approval, with attachments, annually. If at any time we decide to discontinue as an organization, we will immediately file a notice of dissolution, according to AFI 34-223.

1. Information to assist in your review is as follows:
 - a. Number of current members as of is: _____.
 - b. Cash assets (*checking and savings accounts, CDs, and cash on hand*) as of _____ is, _____.
 - c. Current liabilities (*bills owed to someone*) as of _____ is, _____.
 - d. Gross annual income (*total income received before expenses*) from 1 Jan to 31 Dec^{Yr}, \$ _____.
 - e. Type of audit or financial review conducted (*see AFI 34-223 for requirements*) _____.
2. The collective officers of this private organization (PO) have evaluated the need for liability insurance. We have assessed the type of activities that this PO will be engaged in for the upcoming year while considering the associated risks. Ultimately, we have determined the risk of liability is negligible and therefore request re-validating the waiver for liability insurance for the next 12 months.
3. We understand that liability insurance may be required for specific events that involve a greater risk of injury of damage.
4. We acknowledge it is the responsibility of the PO to obtain a Tax Identification Number (EIN) and to apply and maintain tax exemption if applicable, these forms must be provided to 6 FSS/FSR. Without tax exemption we further understand our potential tax liability for funds raised during fundraisers.
5. We understand that POs are limited to three (3) fundraisers per calendar quarter, and any requests must be facilitated through FSS for approval.

Please have all board members sign below.

President

Vice President

Secretary

Treasurer

Private Organization Annual Review

10 Attachments (check those that apply):

- ___1. Annual Review request
- ___2. Insurance or Waiver of Insurance Coverage *(Must be updated every year)*
- ___3. Letter of Understanding *(Must be updated with the insurance waiver)*
- ___4. List of Officers *(Must be updated whenever an officer changes)*
- ___5. Constitution and Bylaws *(Must be updated every two years)* Template provided please edit
- ___6. Treasurer Acceptance Letter *(If applicable)*
- ___7. Meeting Minutes *(Recommended every 6 months)*
- ___8. IRS Tax Exemption Document *(If applicable)*
- ___9. Financial/ Bank Statement *(Recommended every 6 months)*
- ___10. CPA Audit Report *(If applicable, see AFI 34-223)*

1st Ind, 6 FSS/ FSR

6th Force Support Squadron PO Monitor

Date: _____



MEMORANDUM FOR 6 FSS/FSR
6 ARW/JA
6 FSS/DD
6 MSG/CC

FROM: _____

SUBJECT: Insurance Waiver Request for Private Organization

IAW AFI 34-223 10.15., POs must have liability insurance unless the Installation Commander waives the requirement. Insurance should be required unless the activities of the PO are such that the risk of liability is negligible. PO members must be made aware that they are jointly and severally liable for the obligations of the PO, and their understanding of the liability must be documented. The absence of liability insurance places their personal assets immediately at risk in the event of PO liability. Forward all waiver requests through the servicing legal office prior to approval. This waiver authority may be delegated to the Mission Support Group Commander. No further delegations are authorized. The commander or delegates may waive the requirement for continuous liability coverage; however, the approval document must advise the PO that the commander may still require liability insurance for specific events that involve a greater risk of injury or damage. Insurance waivers must be reevaluated annually.

1. Request _____ be granted a waiver of the requirement for liability insurance pursuant to AFI 34-223.
2. Activities of this private organization consist largely of activities with extremely low liability exposure such as, monthly meetings, squadron parties, picnics, and other gatherings.
3. All the PO members have been informed that they are jointly and severally liable for the obligations of this PO and they acknowledge the absence of liability insurance places their personal assets immediately at risk in the event of a PO liability.
4. Furthermore, we understand that liability insurance may be required for specific events that involve a greater risk of injury of damage

President's Signature

1st Ind, 6 FSS /FSR

MEMORANDUM FOR 6 ARW/JA

Recommend

6th Force Support Squadron PO Monitor

2d Ind, 6 ARW/JA

MEMORANDUM FOR 6 FSS/DD

Recommends

6 ARW, Assistant Staff Judge Advocate

3d Ind, 6 FSS/ DD

MEMORANDUM FOR 6 MSG/CC

Recommends

Deputy, 6th Force Support Squadron

4th Ind, 6 MSG/ CC

MEMORANDUM FOR 6 FSS/FSR

Recommends

ROBERT P. MAGEE, COL, USAF
Commander, 6th Mission Support Group



MEMORANDUM FOR 6 FSS/FSR

Date _____

FROM: _____

SUBJECT: Letter of understanding for Insurance Wavier

In accordance with AFI 34-223, para. 9.2.2., Provide certification to FSS/FSR indicating that PO members have been notified and understand their personal financial liability for obligations of the PO, as provided by law.

1. We, the members of _____, have read and understand the terms of our constitution and by-laws.
2. We understand that we are a special interest group acting exclusively outside the scope of any official capacity as officers, employees or agents of the federal government.
3. We understand that _____ is not a federal entity. In no way is the federal government responsible and/or liable.
4. We have been informed and understand that we are jointly and severally liable for the obligations of this PO and acknowledge the absence of liability insurance places our personal assets immediately at risk in the event of a PO liability.
5. Furthermore, we understand that liability insurance may be required for specific events that involve a greater risk of injury of damage.

President Signature

NOTE: This form requires the signature of all *active board members*.



MEMORANDUM FOR 6 FSS/ FSR

Date:

FROM: _____

SUBJECT: Current Officer Information

(NO RANKS, GOVERNMENT EMAILS OR PHONE NUMBERS ALLOWED)

President: _____

Name: _____

Telephone (Include area code): Cell: _____

E-mail address: _____

Vice President: _____

Name: _____

Telephone (Include area code): Cell: _____

E-mail address: _____

Secretary: _____

Name: _____

Telephone (Include area code): Cell: _____

E-mail address: _____

Treasurer: _____

Name: _____

Telephone (Include area code): Cell: _____

E-mail address: _____

President's Signature

NOTE: The current officer list is required **EACH** time your organization changes no matter how frequent.



CONSTITUTION

(NAME OF PRIVATE ORGANIZATION)

ARTICLE I

NAME AND PURPOSE

Section A: This organization shall be known as _____ *(Name of PO)*. As used hereinafter, it may be referred to as the _____

Section B: The purpose of this organization is: _____

ARTICLE 2

GENERAL PROVISIONS

Section A: In accordance with AFI 34-223, the _____ *(Name of PO)* is set up, operated and controlled locally by people with common interests. The _____ *(Name of PO)* has no formal connections or affiliations with any sanctioning organization. The _____ *(Name of PO)* operates on MacDill AFB only with the written permission of the installation commander. Operation is contingent on compliance with the requirements and conditions of all applicable Air Force instructions and manuals. The _____ *(Name of PO)* is not a non-appropriated funds instrumentality, nor is it entitled to the privileges and immunities of the federal government. The PO will not engage in activities that compete with AAFEs/NAFI and will be self-sustaining primarily through dues, contributions, services charges, fees or special assessments of their members.

Section B: As outlined in AFI 34-223, the membership is liable under the laws of the state of Florida and under USAF instructions for organizational debts in the event the organization's assets are insufficient to discharge liabilities. Each member must be aware that financial liability incurred by the organization may ultimately result in individual financial responsibility of members.

ARTICLE 3

OFFICERS AND GOVERNING BODY

The officers of _____ *(Name of PO)* shall consist of: President, Vice President, Recorder, and Treasurer.

ARTICLE 4

MEMBERSHIP OR PATRONAGE

Section A: Membership eligibility in the _____ *(Name of PO)* is automatic upon permanent or temporary assignment to the _____ and extends to all active duty and civilian employees of the unit.

Section B: The privilege of inviting guests is extended to all members. On special occasions requiring a limitation of the number of guests that can be accommodated, the membership will specify the number of guests that can be invited by each member.

Section C: IAW AFI 34-223, para 10.2 We do not discriminate in hiring practices or membership policies on the basis of age, race, religion, color, national origin, disability, ethnic group, or gender.

ARTICLE 5

METHOD OF FINANCING

Section 1: The source of income for _____ *(Name of PO)* will be derived from:

- a. _____
- b. _____
- c. _____

ARTICLE 6

ACTIVITIES

The membership, acting through its elected officers, shall be responsible for the custodianship of the funds of the _____ (Name of PO) and all activities with which _____ (Name of PO) are involved.

ARTICLE 7

MEETINGS AND QUORUMS

Section A: General Membership. Unless otherwise decided by the active membership, there shall be a regular membership meetings _____.

Section B: Quorum. At all regular and special meetings of the general membership, 33 percent (which will include a minimum of two executive officers) of active associates shall constitute a quorum. Except as otherwise specified in this Constitution, a majority vote of the members present shall be required to pass any motion or transact any other business.

Section C: Special Meetings. Special meetings will be called by the President at any time when:

- a. _____
- b. _____
- c. _____

ARTICLE 8

ADOPTIONS AND AMENDMENTS

Section 1: These Bylaws may be amended or revised by a two-thirds majority vote of the active members present at any regular or annual membership meeting, providing that there is a quorum and the amendment or revision was submitted in writing at a previous regular or annual membership meeting. If approved by a two-thirds majority, the amendment(s) is/are submitted to the Private Organization Monitor 6th Force Squadron (6 FSS/FSR) subject to final review by the installation commander (IAW AFI 34-223).

Section 2: Officers in office when Constitution/Bylaws is/are adopted will remain in office until the next scheduled annual regular election.

ARTICLE 9

DISSOLUTION

In case of dissolution of the organization, whatever funds are contained in the treasury at the time will be used to satisfy any outstanding debts, liabilities, or obligations. The balance of these assets will be disposed of as determined by the membership. The residual assets (if any) will be turned over to one or more other organizations to be determined by the general membership at the time of dissolution.

ARTICLE 10

AFI 34-223 10.15

POs must have liability insurance unless the Installation Commander waives the requirement. Insurance should be required unless the activities of the PO are such that the risk of liability is negligible. PO members must be made aware that they are jointly and severally liable for the obligations of the PO, and their understanding of the liability must be documented. The absence of liability insurance places their personal assets immediately at risk in the event of PO liability. Forward all waiver requests through the servicing legal office prior to approval. This waiver authority may be delegated to the Mission Support Group Commander. No further delegations are authorized. The commander or delegates may waive the requirement for continuous liability coverage; however, the approval document must advise the PO that the commander may still require liability insurance for specific events that involve a greater risk of injury or damage. **Insurance waivers must be reevaluated annually.**



BY LAWS

Article I

General Information

Bylaws and rules governing the _____ (*Name of P.O.*) are promulgated for the information and guidance of all concerned. Members are enjoined to observe the spirit and intent of the Bylaws and rules at all times.

Article 2

Duties of Officers

a. **President**- The president shall have the usual powers of supervision and management, which pertain to the office of president and will perform the following duties:

- (1) Preside at all meetings of the general membership.
- (2) Appoint a vice-president.
- (3) Appoint a chairperson for each committee.
- (4) Be an ex-officio member of all committees.
- (5) Countersign all minutes.
- (6) Vote only in case of a tie in meetings of the general membership.
- (7) To call special meetings.
- (8) Retains copies of Constitution and Bylaws.

b. **Vice-President**- The vice-president shall perform the duties of the president/treasurer in their absence and shall act as assistant to the president and vote only in case of a tie in meetings of the general membership when performing duties of the president. The vice-president will be the president's appointed representative to this organization.

c. **Secretary**- The secretary shall be the custodian of all records, conduct correspondence of this association, and shall have the following duties:

- (1) Record and maintain a file of all minutes of meetings of the general membership.
- (2) Maintain all records of the association other than financial records.

(3) Coordinate with a facility to provide a place to hold meetings and to provide notification of meetings to all members.

(4) Maintain a list of names of officers and executive committee.

(5) Retains copies of Constitution and Bylaws and has them available at all meeting and will provide a copy to any active member for review upon request.

d. **Treasurer**- The treasurer shall be the custodian of all financial records of this association and shall have the following duties:

(1) Countersign contracts executed by the president.

(2) Sign all checks.

(3) Receive and be responsible for all funds and assets of this association.

(4) Make authorized disbursements.

(5) Maintain necessary bank accounts.

(6) Maintain all financial records.

(7) Present a monthly financial report to the general membership.

(8) Present the books and financial records of this association for audit when directed by the general membership.

(9) Make the books and financial records of this association available for inspection and review when requested by the president.

Article 3

Elections and Voting

Section 1- General: Except as otherwise specifically provided herein, the provisions of Article 3 apply to election meetings.

Section 2- Election of Officers: Election of officers will be held annually at the regular monthly meeting in _____ (month) with new officers assuming their duties during the first regular meeting in the month of _____ (month). Voting will be by secret ballot and plurality of votes cast shall be sufficient to elect. Only members shall be entitled to vote. Members when not in the local area may submit written absentee ballots.

Section 3- Nominations: Nominations will be made from the floor. Only those members present may be nominated for office unless an absent member had informed one of the present officers of member's willingness to serve in an elected position.

Section 4- Special Elections: Special elections will be held at a time and place designated by the president. At least 5 days' notice of special election will be provided to all members in writing. At the special election meeting, nominations may be made from the floor. After nominations have been closed, the membership will elect an officer for each vacancy in accordance with the constitution.

Article 4

Dues and Fees

There shall be _____ (*amount*) fees or dues required for membership in this organization.

Article 5

Standing Committees

Section 1: General. The president shall appoint standing committees for the period concurrent with his/her term of office. The president may from time to time appoint special committees as may be necessary to carry out the business of this association.

Section 2: Standing Committees. The president will appoint chairpersons of standing committees. The standing committees and their duties and responsibilities shall be as follows:

a. Fundraising Committee. The fund-raising committee will be responsible for gathering information and supervising upcoming fund-raising projects for this council.

b. _____

Article 6

Finances and Taxes

An annual audit of all funds, moneys and assets of the _____ (*Name of PO*) will be conducted prior to the annual election meeting. The President will appoint the auditors. A statement of the results of said audit shall be made available for inspection upon request. The auditor's report will be made at the annual meeting and will be subject to approval by the members.

Article 7

Insurance Coverage

The _____ *(Name of PO)* has the responsibility of obtaining adequate insurance. An insurance policy for continuous coverage will not be required if the installation commander waives such requirement. The organization assumes its responsibility to obtain adequate insurance to provide liability coverage against personal injury and property damage claims that may arise from the activities of the organization or its members.

_____ *(Name of PO)* will obtain the insurance necessary commensurate with the risks involved for special events, which greatly increase the risk of liability. The president will appoint a committee, which shall include the Treasurer, to acquire an insurance policy to cover such special events. The general membership may request that the installation commander waive the insurance requirement for activities with low liability exposure.

Article 8

Awards/Gifts

Please have all board members sign below.

Vice President

Secretary

Treasurer

President



MEMORANDUM FOR 6 FSS/ FSR

ATTN: Private Organization Monitor

FROM: _____

SUBJECT: Treasurer Acceptance Statement

I, _____, have accepted the position of treasurer for the
_____ effective _____. I have reviewed the books
from last year's treasurer and they are in _____ condition. The amount of
money in the account at the time of my acceptance is \$_____.

(Signature of Incoming Treasurer)

Date

(Signature of Outgoing Treasurer)

Date

NOTE: The Treasurer's acceptance statement is required **EACH** time your organization changes treasurers, no matter how frequent.

MEETING MINUTES

Private Organization Name

Date

1. A _____ (regular/special meeting of the _____
was called to order by the president at _____ (time) on _____ (date).

2. Attendance:

a. Members present: (List president and then other officers of the club)

b. Members absent: (List reason if known)

c. Others present: (Club advisors, guests etc.)

3. The club reviewed the minutes of _____ (date of last meeting) and found that no
corrections were necessary. (In case of corrections or additions, list each)

4. The club reviewed and approved, subject to audit, the treasurer's report for the period ending
_____ (Attachment 1 *if applicable*).

5. Old Business: (list business previously discussed, but not concluded: committee reports, out
of session actions since last meeting, etc.)

Meeting Minutes (continued)

6. New Business: (list review of pertinent correspondence, reports, and other items as required)

7. The meeting adjourned at _____(time).

President Signature

Secretary Signature

- All orgs are subject to the same taxes and laws as civilian activities; although, some qualify for tax exempt status. No one is automatically exempt as tax exemption requires application with the IRS.
- It's the responsibility of the PO/UA to obtain the information and forms through the IRS and maintain both status and any documentation required.
- The PO coordinator does not submit tax info for you and does not have access to tax info or tax id numbers (unless you've provided it before) nor can the PO Monitor give advice on tax application, status, or laws.
- For more information see IRS Publication 557 (Section 501 (c)(19), visit:
 - o **Already established with IRS:**
 - <https://www.stayexempt.irs.gov/Starting-Out>
 - o **Not established with IRS/Unsure:**
 - <https://www.irs.gov/charities-non-profits/types-of-tax-exempt-organizations>
 - <https://www.irs.gov/Charities-&-Non-Profits/Before-Applying-for-Tax>
 - <https://www.irs.gov/Charities-&-Non-Profits/Applying-for-Tax-Exempt-Status>

Tax Exempt Organization Search is a new online search tool on [irs.gov](https://www.irs.gov) that allows users to search for certain information about an exempt organization's federal tax status and filings.

<https://apps.irs.gov/app/eos/>

<https://www.stayexempt.irs.gov/>

Employer ID Numbers

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways, and now you may [apply online](#). ***This is a free service offered by the Internal Revenue Service and you can get your EIN immediately.*** You must check with [your state](#) to make sure you need a state number or charter.

<https://www.irs.gov/businesses/small-businesses-self-employed/how-to-apply-for-an-ein>

Apply Online

The [Internet EIN](#) application is the preferred method for customers to apply for and obtain an EIN. Once the application is completed, the information is validated during the online session, and an EIN is issued ***immediately***.

Lost or Misplaced Your EIN?

Ask the IRS to search for your EIN by calling the Business & Specialty Tax Line at [800-829-4933](tel:800-829-4933). The hours of operation are 7:00 a.m. - 7:00 p.m. local time, Monday through Friday.

Financial Statement (SAMPLE)

Revenue	Current Month		Year to Date	
	Amount	% of Sales	Amount	% of Sales
Gross sales				
<i>Less sales returns and allowances</i>				
Net sales				
Cost of Sales	Current Month		Year to Date	
	Amount	% of Sales	Amount	% of Sales
Beginning inventory				
<i>Plus goods purchased/manufactured</i>				
Total goods available				
<i>Less ending inventory</i>				
Total cost of goods sold				
Gross profit (loss)				
Operating Expenses	Current Month		Year to Date	
	Amount	% of Sales	Amount	% of Sales
Selling				
Salaries and wages				
Commissions				
Advertising				
Depreciation				
Total selling expenses				
General/Administrative				
Salaries and wages				
Employee benefits				
Payroll taxes				
Insurance				
Rent				
Utilities				
Depreciation and amortization				
Office supplies				
Travel and entertainment				
Postage				
Equipment maintenance and rental				
Interest				
Furniture and equipment				
Total General/Administrative expenses				
Total operating expenses				
Net income before taxes				
Taxes on income				
Net income after taxes				
Extraordinary gain or loss				
Income tax on extraordinary gain				
Net Income (Loss)				