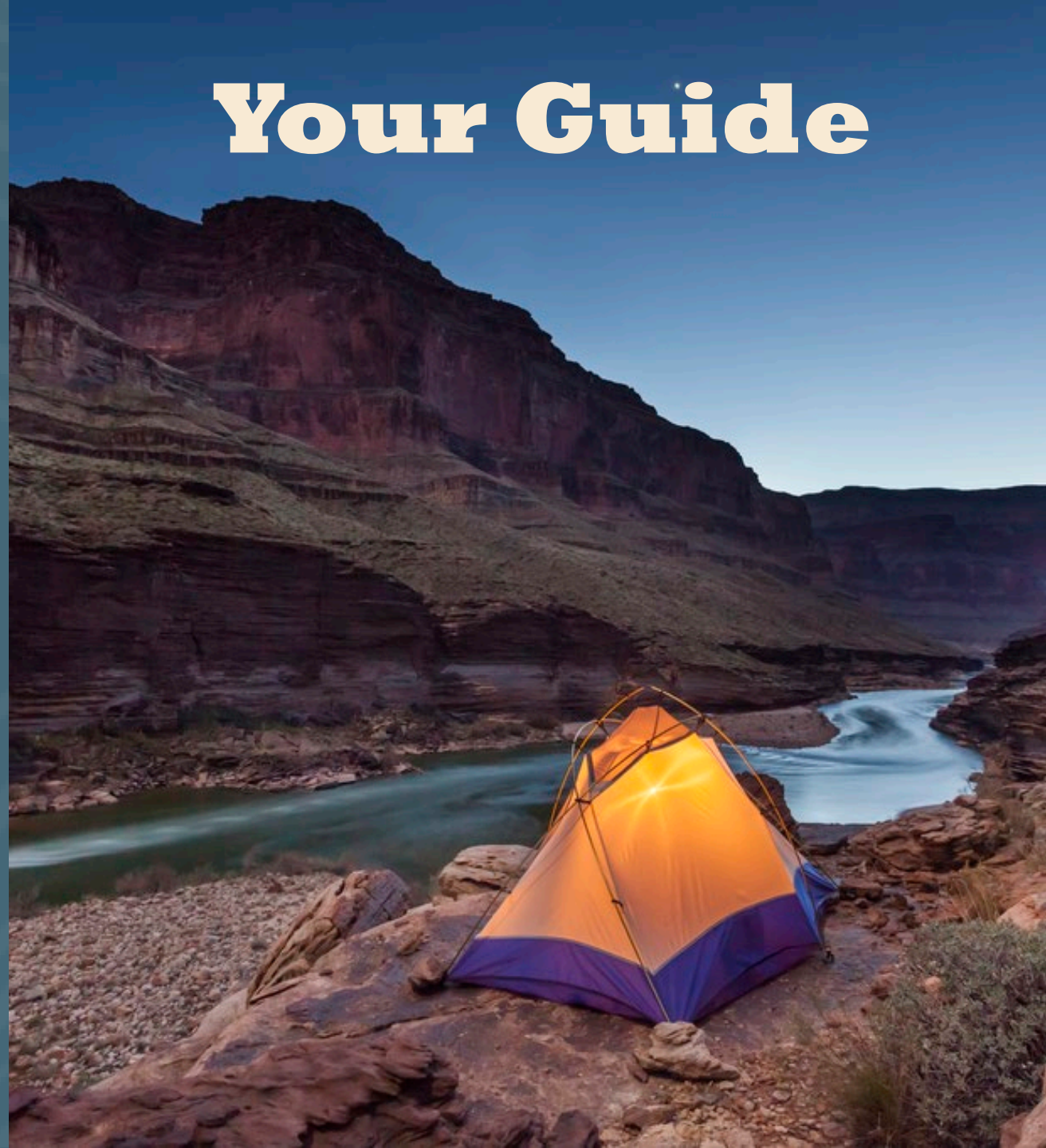




Your Guide



Jessi Colgrove, NASCOE Treasurer
Nebraska
jessi.colgrove@nascoe.org



our **JOURNEY**



- **Dues Transmittals**
- **NFC Forms and Process**
- **Submitting Dues and Payment Options**
- **IRS Requirements**

DUES TRANSMITTALS

Just like you would compile information for a road trip (such as maps, a hotel directory, and a list of clean gas stations along the way), you must also compile some information before you can complete and submit your dues transmittal.



Total Number of CO
Permanent Employees

Total Number of GS
Permanent Employees
(optional)

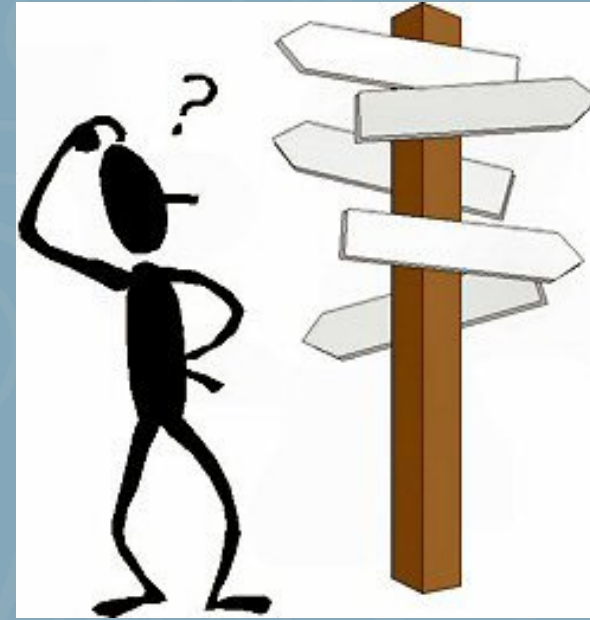
Total Number of CO
Members on an FSA-
444

Total number of GS
Members on an FSA-444
(if full GS members are
allowed by the state)

Total Number of CO &
GS Members Paid-in-
Full (by check)

Total Number of
Associate Members

**BUT WHERE DO I
GET ALL THAT
INFORMATION?**





Total Number of CO & GS Employees



- STO Admin Section
- FPAC Dashboards
 - All CED's should have access but Jessi can help!
- NASCOE Data-Pull
 - We get these on request from the National Office.



Total Number of CO & GS Members on an FSA-444



- STO Admin Section
- NFC Report
- NASCOE Data-Pull
- State Membership Records



Total Number of CO & GS Members Paid in Full




- State Membership Records


Total Number of Associate Members



- State Membership Records



Keeping and maintaining accurate records and submitting accurate transmittals ensures your state's affiliation status!



USING THE DASHBOARD



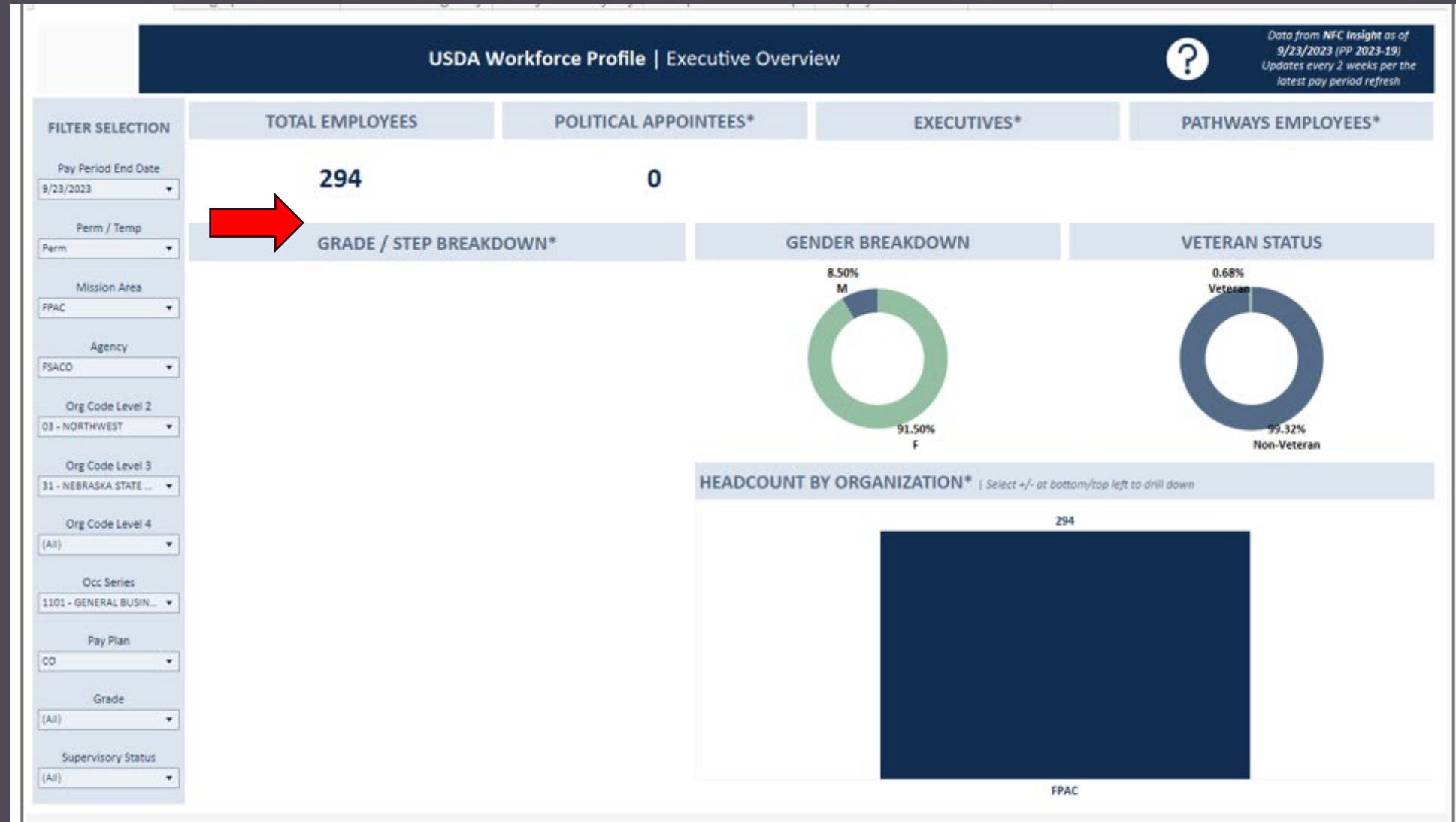
Click the following link on your government computer to go to the Workplace Profile Dashboard (all CED's should have access):

<https://cxodashboard.dl.usda.gov/#/views/WorkforceProfile/ExecutiveOverview?=null&:iid=2>

1. Select the most recent pay period.
2. Perm/Temp should be set to Perm.
3. Mission Area should be set to FPAC.
4. Agency should be set to FSACO.
5. Org Code Level 2 should be set to your area.
6. Org Code Level 3 should be set to your state.

The total onboard employees will be displayed as of the PP selected and will look like this:

DASHBOARD VIEW



To reset the dashboard, click the third icon on the top menu bar.

LET'S VISIT THE DUES TRANSMITTAL TOGETHER!



[Forms and Downloads | National Association of FSA County Office Employees \(nascoe.org\)](https://www.nascoe.org)

We update the dues transmittal workbook annually, so every October you will want to download a copy of the newest version and save it. You will add to your copy each quarter when you send in your dues.

Remember that you MUST submit a copy of your dues transmittal to the NASCOE Treasurer!

NFC FORMS & PROCESS

REQUEST FOR ACTION FOR REPORTS

(For adding, changing, or deleting addresses for distribution of reports)

IDENTIFICATION (Complete this section for all requests)			
Client.Management@nfc.usda.gov		1. CONTACT NAME (Name of person completing this form) Your Name Here	
		2. CONTACT TELEPHONE NUMBER (Area code and number) Your Contact Number	
REPORTS ACTION (Check appropriate block(s))			
Report(s) (Complete Sections A, B, C, & D)		<input type="checkbox"/> Change level(s) or distribution control (See Block 9) (Complete Sections A, B, C, & D)	
Add an address for reports (Complete Sections A, B, C, & D)		<input type="checkbox"/> Discontinue report(s) (Complete Sections A, B, C, & D)	
Change report media (See Block 8) (Complete Sections A, B, C, & D)		<input type="checkbox"/> Change number of copies of reports (See Block 8) (Complete Sections A, B, C, & D)	
ORDERING REPORTS			
3. BUNDLE NUMBER (First number on banner page) From old NFC Transmittals		4. BUNDLE ID (Second number on banner page)	
		5. REPORT/JOB SET NUMBER	
6. REPORT TITLE		7. DISTRIBUTION CONTROL	
<input type="checkbox"/> NFC PRODUCED <input type="checkbox"/> HARD COPY # OF COPIES ▶		9. REPORTING LEVELS (Check one or more)	
<input type="checkbox"/> ELECTRONIC TRANSMISSION NODE _____ REMOTE DESTINATION (or printer ID)		<input type="checkbox"/> DEPARTMENT <input type="checkbox"/> AGENCY <input type="checkbox"/> POI <input type="checkbox"/> 2ND LEVEL ORG <input type="checkbox"/> 3RD LEVEL ORG <input type="checkbox"/> 4TH LEVEL ORG	
ADDRESS DATA (Complete this section for all requests)			
KEY CODE (As shown on the mailing label)			
CURRENT OR OLD ADDRESS		NEW ADDRESS	
Past Treasurer or Contact		11. NAME Name of New Treasurer or Contact	
10. AGENCY NAME Association Name		12. AGENCY NAME State Association Name	
13. AGENCY CODE		14. AGENCY STREET ADDRESS Street Address	
16. STATE State		15. CITY City	
17. ZIP+4 Zip Code		16. STATE State	
17. ZIP+4 Zip Code		17. ZIP Zip Code	
18. TELEPHONE NUMBER (Area code and number) Work Phone Number		18. AGENCY TELEPHONE NUMBER (Area code and number) Work Phone Number	
19. EMAIL ADDRESS work email		19. EMAIL ADDRESS work email	
AUTHORIZATION (Complete this section for all requests)			
20. SIGNED SIGNATURE AND TITLE		21. TELEPHONE NUMBER (Area code and number) Work Phone Number	
		22. DATE Date	

FORM AD-10

NFC stopped sending reports, citing issues with privacy and then started sending them again. These reports are sent each pay period and will tell you how many members are using an FSA-444 to have their membership dues withheld from their paychecks.

In order to start receiving NFC transmittals or to change the address where they are mailed, you must complete an AD-1083.



If you are not currently receiving a dues transmittal from NFC, or if you need to update it due to a change in state treasurers, contact the NASCOE Treasurer Jessi Colgrove by sending an email to jessi.colgrove@usda.gov using your government computer. This is a personnel action and can be completed using government time and government equipment.

submitting **DUES**

Membership dues are due quarterly on the following schedule:

Q1 – October 10

Q2 – January 10

Q3 – April 10

Q4 – June 30



Veem



Check



ACH Transfer

ACH

AUTOMATED

CLEARING

HOUSE

Cashier's Check





USING VEEM



Veem is an on-line payment service, similar to Venmo and PayPal. NASCOE started using Veem when it was in its infancy and it was simple, quick, and FREE. Unfortunately, like similar services they have begun charging a fee for most accounts. There are now 2 options for accounts:

- Basic Plan
 - No monthly fee
 - Charge of 0.5% to send payments
 - No fee to receive payments
- Premium Plan
 - \$19.99 per month fee as of January 1, 2024 (\$239.88/year)
 - Includes unlimited transactions
 - No fee to receive payments

Depending on the size of your state association and how many payments you make, you may find that paying \$14.99 per month can be easily justified. You may also find it cheaper to pay the 0.5% of the total payment four times per year. States are encouraged to use the option that works best for them to issue payments but are asked to keep current Veem accounts active and updated so that reimbursements from NASCOE can be issued to the states via Veem. You are always welcome to reach out to the NASCOE Treasurer for help on creating a new Veem account or for troubleshooting issues!

PREFER TO PAY BY CHECK?



Not a problem!

For many years states have been required to send dues payments by checks via certified mail according to NASCOE Executive Policy. This has created some inconvenience in picking up the checks timely from the post office, so the EC recently voted to eliminate the certified mail requirement.

Keep in mind that your final dues **MUST** be submitted no later than June 30 of each year so you may want to consider sending your Q4 payment using a method that provides tracking (such as certified mail or priority mail).

You **MUST** provide the treasurer with a copy of the dues transmittal regardless of your chosen method of payment. This can be done using mail, email or by attaching the dues transmittal to a Veem transaction.



Department of the Treasury
Internal Revenue Service

IRS REQUIREMENTS

State Associations are required to maintain IRS non-profit compliance by either filing an annual income tax return or by filing the 990-EZ online.

Failure to maintain compliance could put our National Association at risk!



Compliance is easy to maintain as the online filing process is simple but regaining your non-profit status with the IRS is a lengthy and frustrating process.



Jessi Colgrove, NASCOE Treasurer
Willing to help, definitely not a tax
professional!

DISCLAIMER

**The person
pictured at the
left is not a tax
professional.**



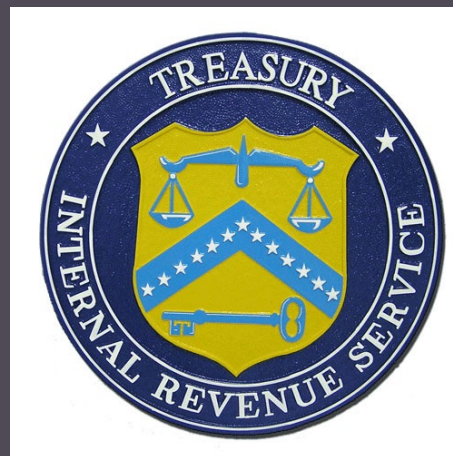
**In fact, not even
remotely qualified to
answer complicated tax
or IRS questions.**

HOW CAN I LOCATE INFORMATION FOR MY STATE ASSOCIATION?



The link below will take you directly to the tax-exempt, non-profit lookup page on the IRS website. You can search for some helpful information that will tell you when you can file your 990-EZ!

[Tax Exempt Organization Search | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/charities-non-profits/charitable-lookup)



HOW CAN I LOCATE INFORMATION FOR MY STATE ASSOCIATION?



Once you are on the Tax Exempt Organization Search, enter your state association's EIN as shown below and click SEARCH:

Tax Exempt Organization Search

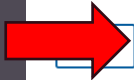

Select Database [?](#) Search By [?](#) Search Term [?](#) XX-XXXXXXX or XXXXXXXXXX

Search All Employer Identification Number (EIN) 836006006

City State Country

Enter City All States United States


[Search Tips](#)



Under your search results, you will see a link for your state association as shown below. Click that link.

Showing 1-1 results of 1

EIN	Organization Name	City	State	Country	Database
	NATIONAL ASSOCIATION OF FSA COUNTY OFFICE EMPLOYEES	Greybull	Wyoming	United States	Form 990-N



Click the carrot to expand the most recent tax filing to see some information on your annual cycle or tax period.



This Tax Period tells you how your tax year runs and will let you know when you can file each year.

 **Tax Year 2021 Form 990-N (e-Postcard)**

Tax Period:

2021 (07/01/2021-06/30/2022)

EIN:

83-6006006

Organization Name (Doing Business as):

NATIONAL ASSOCIATION OF FSA COUNTY OFFICE EMPLOYEES

Mailing Address:

408 Greybull Ave
Greybull, WY 82426
United States

Principal Officer's Name and Address:

Brenda Miller
408 Greybull Ave
Greybull, WY 82426
United States

Gross receipts not greater than:

\$50,000

Organization has terminated:

No

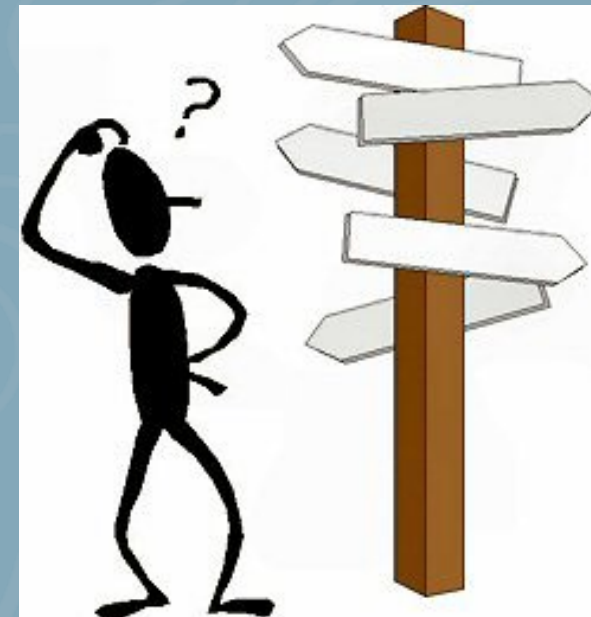
Website URL:



The link below will provide information from the IRS on submitting a 990-EZ. You can review the individual links for educational purposes and to get more information on the process!

[Site Index Search | Internal Revenue Service \(irs.gov\)](#)

BUT HOW DO I FILE MY 990-EZ WITH THE IRS?



STEPS TO FILE A 990-N (e-Postcard)



Click the link below to access the IRS website page for Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N. (The 990-N is the e-Postcard.)

[Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N \(e-Postcard\) | Internal Revenue Service \(irs.gov\)](#)

Click on the button as shown below:

Submitting Form 990-N (e-Postcard)

To access the Form 990-N Electronic Filing system:

Sign in/create an account with Login.gov or ID.me: The IRS requires a Login.gov or an ID.me account to submit Form 990-N. Form 990-N filers should use the same email address associated with their IRS account.

Review the [IRS Form 990-N Electronic Filing System \(e-Postcard\) User Guide](#) PDF for step-by-step instructions on how to submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.


[Submit Form 990-N \(e-Postcard\)](#)


You will need the Login.gov or ID.me account information or you will need to create a new account.

Login.gov is an account created, maintained, and secured by the U.S. government. ID.me is an account created, maintained, and secured by a technology provider. Currently, Login.gov can only be used to access IRS Form 990-N (e-Postcard) and Qualified Intermediary Application and Account Management System (QAAMS).

If you don't have a Login.gov or ID.me account, you must create a new account.


Sign in with an existing account


Sign in with  LOGIN.GOV

Sign in with  ID.me

OR

Create a new account

Create an account  LOGIN.GOV

 ID.me Create an account

Follow the prompts to log in and submit the 990-N



Remember that you must submit proof of filing to the NASCOE Treasurer through your Area Executive!

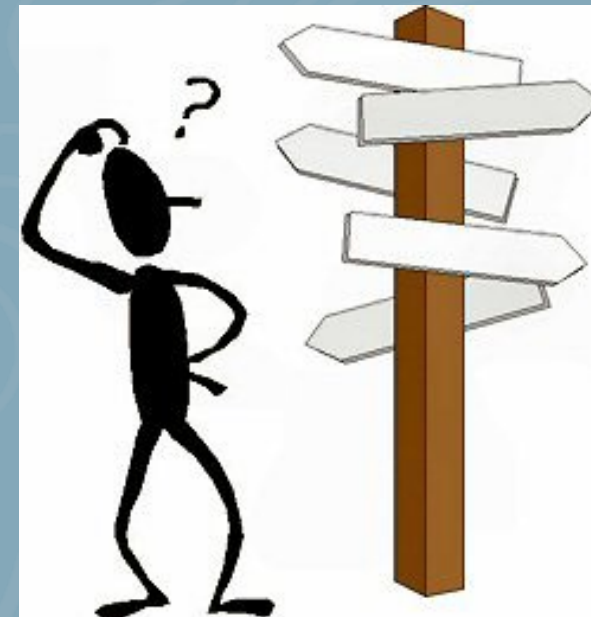
The link below will take you to the IRS page with information on filing a Form 8822-B.

Make sure you download and complete the “B” version of the form for businesses.

Please note that the address to submit the form varies on your location.

[Site Index Search | Internal Revenue Service \(irs.gov\)](#)

HOW DO I NOTIFY THE IRS OF A CHANGE OF ADDRESS OR RESPONSIBLE PARTY?



WHAT ABOUT STATE FILING REQUIREMENTS?



Great question but there isn't an easy answer because every state is different.

This website appears to have correct and current information for each state.

[Nonprofit Registration & Compliance | Hurwit & Associates \(hurwitassociates.com\)](https://www.hurwitassociates.com)

- Click on your state
- Open the menu for annual compliance
- You will find contact details for your state and general filing requirements

Generally, I have found that state entities are much easier to work with than the IRS so feel free to reach out to your appropriate office for guidance. I will do what I can to help!

the great **ESCAPE...**

which means that we are done!



QUESTIONS?



CLARIFICATIONS FROM LIVE MEETING



After the conclusion of the live meeting, there were a couple of questions raised and I realized that I may have been unclear or incorrect in some of my statements. We decided that it would be best to add a couple of slides to the presentation to clarify those points.

NASCOE TAX EXEMPT STATUS

I stated during the live training that NASCOE is not tax exempt and that is not 100% accurate. NASCOE is generally exempt from paying income tax as a non-profit 501(c)5, however NASCOE is NOT exempt from paying sales tax. When I said that I have been asked to provide a form to certify our tax-exempt status, that was in regard to paying sales tax for hotels and other taxable items related to holding meetings.

990-EZ vs. 990-N FOR TAX FILING

I referred to filing both the 990-EZ and 990-N and they are not the same thing. Generally, state associations will file the 990-N, which is also referred to as “the postcard”. Following are the differences between the two forms.

- 990-EZ Short Form Return of Organization Exempt From Income Tax
 - Used by an organization when annual gross receipts are less than \$200,000 AND total assets at the end of the tax year are less than \$500,000 (could be required if a state hosts National Convention).
- 990-N (e-Postcard)
 - Used by an organization whose annual gross receipts are normally \$50,000 or less.

The following IRS link is an excellent document to explain the types of returns for tax exempt organizations:

<https://www.irs.gov/pub/irs-pdf/p4839.pdf>



Q & A FROM LIVE MEETING



Q: My state association has a CD with a bank and I received an IRS Form 1099-INT (Interest Income for Tax Year). What do I need to do with it?

A: For an official, legal answer I would advise you to consult a tax professional. That being said, if you refer to the IRS requirements for filing a 990-N, as long as your annual gross receipts are less than \$200,000, you would not need to claim this interest income and could simply file the 990-N as usual.

Q: Are paid-in-full members treated the same as associate members on the dues transmittal?

A: This refers to the point in the training where I demonstrated how to complete a dues transmittal. Once an associate member pays their dues, you do not remove them from the dues transmittal and continue to carry them forward to the following quarters and add additional associate members as their dues are paid.

I had additionally advised that when a paid-in-full member retires or leaves FSA, they should be removed from the dues transmittal for the affected quarters and subsequent quarters. I thought about guidance overnight and decided it was correct until I consulted with Joel. While you do have to be employed in a County Office to be a NASCOE member, if you have paid an entire year of dues, you should be considered a member for the entire year. Doing anything otherwise could negatively affect a state's membership numbers and that doesn't make sense when the state and national association will receive the full year of dues for that member.

In conclusion, treat a paid-in-full member the same as an associate member on the dues transmittal and continue to include them for the entire dues year.