Treasurer Information
2019-20

Treasurers collect and keep records of annual dues and other monies of the camp/company and maintain accurate records of income and expenditures. Company treasurers provide a written and verbal report at the annual company convention (Bylaws). See more detailed instructions of treasurer duties in the Company and Camp columns of the online “President’s Packet” using the Treasurer link.

1. DUP Camps Are Historical Organizations For Banking Purposes
   (When setting up a bank account, do not refer to your group as “tax exempt” or “non-profit”—for the most part, they are not.) Do not include the word “company” on your bank account as this infers a business entity.

2. Budgets
   a. Each camp/company treasurer should help prepare an annual budget. The projected annual expenses should include buying four (4) lesson books (Bylaws, p 35, sec 10) plus expenses to cover memorials, printing, postage, social activities and miscellaneous costs.
   b. Annual dues are calculated taking into account existing money PLUS the annual membership fees. Increase or lower dues according to need. Keep dues at an even amount (i.e. $5.00, not $ 4.73.) Do not accumulate large bank accounts or have a “kitty.”

3. Bank Accounts
   a. Have a non-interesting-bearing account.
   b. Camp and Company bank accounts should have three signers on the account--the president/captain, the treasurer, and one other person.
   c. The person designated as the recipient of a check may not sign that check.
   d. Two signers required on all checks. If only one line printed, just sign above first signature.
   e. Banks require an EIN number for group (historical) accounts. If you do not have one, contact International Treasurer for specific instructions. The type of EIN number you apply for differs if you are responsible for a museum, cabin, artifacts on display, etc. as opposed to those camps/companies that are not. Make sure you are using the correct application.
   f. Unless maintaining a museum, cemetery, etc., camps/companies should not have a savings account (unless banking at a credit union with such a requirement).

4. Reports
   a. The treasurer is responsible for filling out and obtaining the proper signatures for the Camp/Company Annual Financial Review and filing them by their respective due dates (camp sends to company by June 15; company sends to ISDUP by June 30).
   b. The camp treasurer is responsible for collecting the annual membership dues and fees and submitting them to the company treasurer using the Camp Membership Dues Summary Sheet by October 15. See specific instructions for this report under Membership Tab: Forms and Applications: Treasurer.
   c. The company treasurer is responsible for collecting the camp dues within her jurisdiction, filling out the Company Membership Dues Summary, and submitting the money due to ISDUP along with all required accompanying forms by October 31. See specific instructions for this report under Membership Tab: Forms and Applications: Treasurer.
5. IRS
If required, file the 990-N e-postcards within your camps/companies (for those groups responsible for a cabin, museum, cemetery or any artifacts housed in a building even if not owned by you). The 990-N e-postcard should be filed yearly between June 1 and October 15 for the fiscal year just ended on May 31. (The fiscal year is identified by when it begins, so, for example, the 2018 fiscal year begins June 1, 2018 and ends May 31, 2019. The filing between June 1 and October 15 of 2019 would be for the 2018 fiscal year.) Filing it during this period will ensure your tax-exempt status for another year and will prevent the receiving of a late notice sometime in February or March of the next year.

If you don’t maintain a museum, cabin, cemetery, etc. you can usually just let the 990-N lapse by not filing for 3 years. Contact the International Treasurer at above email or phone number with questions. **DO NOT** send to ISDUP or to Larson Accounting Firm. **DO NOT CONTACT the IRS. DO NOT PAY ANYONE TO RE-ACTIVATE CANCELED EIN #S.**

6. Raffles
In the State of Utah and in several other states, holding a raffle is illegal. Know the law of the state in which you live before organizing any such event to raise money for your camp or company. One way you can legally sell a ticket to win a prize is to make sure that everyone who buys a ticket gets something, even if it is a candy bar, and then one person can win the big prize. The definition of gambling is purchasing a “chance” to win something; so by ensuring everyone gets something for their purchase, it no longer fits the definition.

7. Donations
Camps/companies may only donate to ISDUP or to other DUP groups.

8. Contacting ISDUP Treasurer
   treasurer@isdup.org anytime or 801-532-6479, ext 202: M or Tu