

January 1, 2025

TO BRANCH FINANCIAL SECRETARIES

Enclosed please find the Quarterly Branch Reports indicating the amounts due to the Central Council Office. **Payment is due upon receipt.**

Thank you for your attention to this matter. This bill is due upon receipt with the signature of the Financial Secretary and/or Treasurer. According to the Branch By-Laws, dues are payable on January 1st each year. Please return your completed Dues Payment Report for the 1st Quarter of 2025 **no later than March 15, 2025.** Any dues you collect after March 15th should then be added to the next report you receive from the office.

SPECIAL NOTICES:

Branch Membership Roster - Please review your roster quarterly to make sure the addresses and area codes/telephone numbers of your members are correct. Please send in any corrections. **Also, the figures of the March 31st statistical report are used to determine how many Branch Delegates should attend Convention. Make sure all applications for new members, cancellations, deceased, transfers, etc. are sent to the office before the end of March so that your roster is in order.**

Hospital Plan - Please look at the hospital paid thru date for your members in the plan as you collect their dues for 2025. If you know a member no longer wants the plan and is not paying for 2025 or a member is showing a date from a past year - please mark %cancel plan+on the 1st quarter dues payment form next to the hospital portion. This way, we have official notification from the Branch and we can update our records concerning members in the hospital plan.

Delinquent Members - This is a reminder to you as you begin to collect dues for 2025. Any members who did not pay dues for 2024 and are still showing 12/23 for their paid thru date will automatically be removed from the system when the quarterly reports are run for the 1st quarter ending 3/31/25. Members who are 15 months delinquent are removed if they do not pay dues to make their status current or the Branch does not send in a cancellation notice. Please use the delinquency form that is provided in your packet as a reference to those members who are delinquent 6 months or longer.

Please remember:

1. Quarterly Branch (Per Capita) Report must be signed by ONLY the Financial Secretary and/or Treasurer. Trustees should perform quarterly audits of all Branch finances.
2. Return a copy of the Per Capita Report to the I.C.F. Office with the required checks.
3. Return copies of the Treasurer's Reports to the I.C.F. Office.
4. Use the 2025 Dues Rate Sheet.
5. **Make sure the Branch Finances are in order and work on filing Form 990-N (e-Postcard) with the IRS and FTB 199-N (e-Postcard) with the CA Franchise Tax Board by May 15, 2025. File longer tax forms if necessary. Please see the enclosed information and instruction packets. You do not need to send us copies any longer but be sure to keep copies in your files.**
6. Send in payment on past due bills - Per Capita, Supply Orders, etc. (if applicable).
7. We have included 3 copies of the Treasurer's Report for your use. Please use the Branch Order Form for additional forms.