



# EVERGREEN DISTRICT

## REQUIRED ANNUAL COMPLIANCE FILINGS

Last Updated: April 2021

Each chapter is required according to BHS Rules and Regulations, as well as the Evergreen District Operations and Procedures Manual, to submit FOUR documents each year, THREE of them to the BHS Member Center. These (3) filings must be submitted BEFORE the District Secretary can issue a BMI/SESAC license for a chapter to do a show. This is why it is important not to wait until the last minute, and to stay on top of the deadlines. Likewise, submitting your BMI/SESAC application in a timely fashion is also highly recommended. If these required filings are submitted when they are due, getting a show license is smooth and expeditious!

**THERE ARE FOUR REQUIRED FILINGS: ASCAP, IRS 990, FINANCIAL REVIEW, SECRETARY OF STATE PERIODIC REPORT.**

*For some reason, ASCAP is not required for upload on the BHS Member Center, but it IS required of EVERY chapter every year (whether you do any performances or not). If you have no performances requiring ASCAP, you must still complete the form, with a balance due of \$0. This form is sent to BHS, with any payment due, payable to BHS. BHS negotiates the "standard" annual fee with ASCAP for all of us.*

The three "Required Compliance Filings" (for the Member Center) are as follows:

### **1. Renewing your registration with the Secretary of State**

Each year, on the anniversary of your chapter's last filing, your annual (or periodic) report needs to be updated with the Secretary of State. This is an annual requirement in each state within Evergreen District (EVG), except for Alaska which is a biennial report. The chapter secretary needs to go onto the Secretary of State web site (for your respective state), and complete a brief form as to who the registered agent, and/or who the officers are for your chapter. The registered agent is the one who should receive legal notices on behalf of your chapter. This is required by state laws for all incorporated entities such as non-profit organizations; in our case your individual chapter of Barbershop Harmony Society (BHS). If you file online, the fee is minimal, and only takes a few minutes of your time. After you renew, you can e-mail (forward) a copy, save the file and scan/e-mail it, and upload it to the BHS Member Center.

### **2. Annual Financial Review**

Each year, two chapter officers (usually the Treasurer and one other officer), must compile and attest to a summation of your previous year financials. The BHS and EVG web sites offer the form that you should use (Annual Financial Review form). This form must be completed, signed and uploaded to the BHS Member Center. It is a relatively brief form that takes only a few minutes to fill out and it should be completed as soon as possible after the first of the year. Most of the necessary information comes from your December bank statement. This document is due to BHS by a February 28th deadline for the preceding year. The requirement is only this single-page form, and nothing more. It is NOT necessary to send a full Profit and Loss Statement and a Balance Sheet.

### **3. Filing of IRS Tax Return**

On May 15th, the IRS form 990-N is due. For non-profits, it is a postcard (or an e-postcard) sized document that tells the IRS some basic financial information concerning your chapter about the preceding year. Typically, this task falls upon the treasurer, but can also be completed by any other officer. If properly filled out, the IRS sends you a confirmation that your 990-N has "been accepted". Please upload this confirmation of acceptance from the IRS to the BHS Member Center to fulfill your reporting requirement to EVG and BHS.

#### **4. ASCAP**

ASCAP can be submitted any time of year, but technically are due by Dec 31<sup>st</sup>. Chapters required to calculate their ASCAP fee based on total annual ticket sales may require extra time to get full accounting of December holiday shows, and a short grace period is extended.

In addition to these FOUR items, don't forget about your BMI/SESAC license. This license must be in place before you will be able to put on a legal show. In order to get your BMI/SESAC license, your three "Required Financial Filings" must be completed and submitted to the District Secretary according to EVG Policies and Procedures. It is important to note that your reporting requirements must be current through the date the (show license) application is received. If you are doing a show prior to the deadlines for the next year's reports, you are still okay if the previous year's reports are in place.

These required filings are simple and require very little time and effort. However, the ramifications for NOT doing these things can be drastic for your chapter. You could lose your tax-free (non-profit) status, your organization could be dissolved by your Secretary of State, your chapter's charter could be suspended or revoked by BHS, you could be in trouble with the IRS, and your officers/members could be personally liable for claims brought against your chapter. It is NOT worth the negative consequences!

One of the primary duties of the Evergreen District Secretary is to help keep everyone out of hot water. Please feel free to contact him anytime.

EVG District Secretary  
Chris Powell  
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Some other important web sites:

Barbershop Harmony Society web site: [www.barbershop.org](http://www.barbershop.org)

Evergreen District web site: [www.EVGDistrict.com](http://www.EVGDistrict.com)