



A Non-Profit Public Benefit Corporation for Retired Men
Devoted to the Promotion of Independence and Dignity of Retirement

THE SIR MANUAL

PREFACE & ACKNOWLEDGMENT
TABLE OF CONTENTS
STANDING RULES - General
STANDING RULES - Branch
STANDING RULES - Special Activities
STANDING RULES - State
BRANCH ARTICLES OF INCORPORATION
BRANCH BYLAWS
CORPORATE ARTICLES OF INCORPORATION & IRS EXEMPTION CERTIFICATE
CORPORATE BYLAWS
GUIDELINES
INDEX

INSTRUCTIONS

THE SIR MANUAL is the property of Sons In Retirement, Incorporated. It is available on the SIR Website to all members of the SIR organization as the official copy. A hard copy or electronic issue is in the possession of and maintained by each Branch Secretary. All other copies at all levels of the SIR organization are considered personal copies and are maintained by the individual holders. The standards, content and procedures covering maintenance of this Manual and copies thereof are explained in the Standing Rules 1-5 and 11-11.3.

Pages in this Manual that were revised since Edition 1/15/13 are dated 6/4/13.

**Checklist for this Edition is on the SIR Website wherein changed pages are highlighted.
Revised Pages Only for this Edition are for easy printing and is on the SIR website.**

UPDATE:

**Replace the Cover Page & Pages
a, b, c, d, 3.2, 3.6, 21, 29.1, 31, 53 and new IRS 501(c)(4) ltr**

~ EDITION 6/4/2013 ~

TABLE OF CONTENTS

TITLE - STANDING RULES

DIVISION 1. GENERAL		<u>Rule</u>	<u>Page</u>
[2]	Article 1. Definitions.....	1-2	1
[2]	2. General Provisions	3-14	2-2.2
	3. Amendment of Rules and Bylaws.....	15-16	2.2-3
	4. Logo.....	20	3
[5]	5. SIR Awards and Certificates.....	23-27	3.1-3.3
	6. Nonprofit Corporations	30	3.3
	7. Membership List	32	3.4
	8. Voting	--	3.4
[2]	9. Forms	36-36.3	3.4
[2][5]	10. Financial - State	37-38	3.5-3.6
DIVISION 2. THE BRANCH			
Part 1. Organization			
	Article 1. General.....	40-46	4
	2. Membership.....	50-60	5
	3. Applicants for Membership	65-72	6
	4. Maximum Membership	74	7
	5. Dual Membership	80	7
[3]	6. Transfer of Membership	85-88	7
	7. Inactive Members	90-94	8
	8. Required Attendance.....	100-102	9
	9. Termination, Expulsion and Suspension	105-111	10
Part 2. Branch Officers			
	Article 1. General.....	120-124	11
[4]	2. Election of Branch Officers	130-138	12
	3. Installation of Branch Officers.....	140-141	13
Part 3. Duties of Branch Officers			
	Article 1. Branch Executive Committee	150-155	14
[1][4]	2. Big Sir	160-168	15
[1]	3. Little Sir.....	170-172	15.1
[1]	4. Branch Secretary.....	175-181	15.1-16-17
[1]	Secretary's Records	182-190	17-19
	Maintenance of Branch Records	200-204	20
	5. Assistant Branch Secretary	210-212	20
[1][5]	6. Branch Treasurer.....	215-222	21
	Insurance Coverage	223	22
	Income Tax Returns	225	22
	Financial Records.....	227	22
	7. Assistant Branch Treasurer	235-236	22
	8. Branch Director.....	240-241	23
	9. Fiscal Matters	245-246	23
	10. Audits.....	255-258	23
	11. Supplies.....	265-267	24
	12. Branch Bulletins.....	270-273	24

Revised [1]11/9/10, [2]6/5/12, [3]11/13/12, [4]1/15/13, **[5] 6/4/13**

TABLE OF CONTENTS

DIVISION 2. THE BRANCH (Continued)	<u>Rule</u>	<u>Page</u>
Part 4. Formation of a New Branch		
Article 1. Conditions.....	280	25
2. Formation Procedure.....	285-305	25-27
Part 5. Revocation or Suspension of Branch Charter		
Article 1. Grounds for Action.....	315	28
2. Procedure.....	320-321	28
3. Final Action.....	325	28
4. Interim Management.....	327	28.1
Part 6. Changing Name of Branch.....	335	29
Part 7. Non Responsibility Declaration.....	345	29
[1] Part 8. Branch Short Bus Trips.....	350-353	29.1
[5] Part 8. Luncheon Costs for SIRinc Officers.....	354	29.1
DIVISION 3. SPECIAL ACTIVITIES		
Part 1. SIR Travel Code		
Article 1. Definitions.....	360	30
[5] 2. General.....	365-376	31-32
3. SIR-Qualified Travel Agencies.....	380-382	33-34
4. Branch Travel Program Administration.....	383-388	34
5. Branch Travel Event Process.....	405-409	35
6. Travel Event Insurance.....	412-416	36
7. Travel Event Funds.....	420-424	37
8. Travel Literature.....	429-436	38
9. Enforcement.....	440-442	39
10. State Travel Committee.....	450-454	40
Part 2. State Golf.....	500-530	41-41.1
Part 3. State Bowling.....	550-560	42-42.1
Part 3.5 Recreational Vehicle (RV) Committee.....	575-585	42.1-42.2
Part 4. SIRARC (Amateur Radio Club).....	600-603	43
Part 5. Information Systems Committee (INFOSYS).....	604-604.1	43
[2] Part 6. Growth and Membership Committee.....	605-606	43.1
Part 7. Rules Committee.....	607-610	43.1
[2] Part 8. Audit Committee.....	611-611.3	43.2
[2] Part 9. President's Advisory Committee.....	612-613	43.3
[2] Part 10. Insurance Committee.....	615-619	43.3
[2] Part 12. General.....	650	43.3

TABLE OF CONTENTS

DIVISION 4. THE STATE

		<u>Rule</u>	<u>Page</u>
Part 1. State Organization			
	Article 1. Membership.....	--	44
	2. State Officers.....	755-758	44
	3. Election of Officers	765-774	44-45
	4. Regional Director.....	780-786	46
	5. Area Governor.....	790-801	47-47.1
[1]	6. Installation of State Officers.....	805	48
[4]	7. Meetings.....	810	48
Part 2. Duties of State Officers			
	Article 1. President	815-819	48
	2. Vice President	825	49
	3. State Secretary.....	830-839	49
	4. Assistant State Secretary	840-847	50
	5.		51-52
[3][5]	6. State Treasurer	865-871	53-53.1
	7. Assistant State Treasurer	875-876	54
	8. Regional Director.....	880-884	54
	9. Area Governor.....	890-898	55
	Part 3. General Provisions	915-923	56
	Part 4. SIR Websites.....	950-959	57

TITLE - BRANCH ARTICLES AND BYLAWS

DIVISION 1. BRANCH ARTICLES OF INCORPORATION 8 Pages

		Section	Page
DIVISION 2. BRANCH BYLAWS			
	Article 1. General.....	1	1
	2. Definitions.....	5-8	1
	3. Membership.....	15-20	2
	4. Officers	25-26	2
	5. Officer Responsibility	30	2
	6. Meetings.....	35-36	3
[2]	7. Executive Committee.....	40-45	3
	8. Committees	50	3
	9. Amending the Bylaws	55-60	4

Revised [1]11/10/09, [2]8/6/12, [3] 11/13/12, [4] 1/15/13, [5] 6/4/13

TABLE OF CONTENTS

TITLE - CORPORATE ARTICLES AND BYLAWS

DIVISION 1. CORPORATE ARTICLES OF INCORPORATION
[5] IRS EXEMPTION CERTIFICATE & IRS 501(c)(4) Ltr 6 Pages

DIVISION 2. CORPORATE BYLAWS		<u>Section</u>	<u>Page</u>
Article	1. Purpose	100	1
	2. Geographical Limitations	110	1
	3. Definitions	120-122	1
	4. Membership	130-134	2
	5. Officers	140-149	3
	Vacancies in Office	150-156	4
	Removal from Office	160-162	5
	Procedures for Removal	165-168	6
	6. Meetings		
	General	180-182	7
[1]	Annual Meeting	184-187	7
[1]	Regular and Special Meetings	187.1-191	7
	7. Powers of the State Board	200-204	8
	8. Committees		
	State Executive Committee	220-223	9
	State Standing Committees	224-225	9
	State Audit Committee	255-257	11
	Special Committees	265	12
	9. Parliamentary Procedure	280	12
	10. Amending the Corporate Bylaws	290-291	12

GUIDELINES

Branch	GL 40.1 - 40.4
Big Sirs	GL 160.1 - 160.6
Little Sirs	GL 170.1 - 170.2
Branch RV Committees	GL 575 - 583
Regional Directors	GL 780.1 - 780.10
Area Governors	GL 890.1 - 890.10

Formation of New Branches (Deleted 11/14/06)
 Honorary Life Membership (Deleted 9/9/03)
 Logo (Deleted 6/10/08)
 Travel (Deleted 4/15/03)
 State Golf Committee (Deleted 9/9/03)
 State SIRARC (Deleted 6/3/03)
 State Bowling (Deleted 4/12/05)

INDEX 5 Pages

Article 5 - SIR Awards and Certificates (Continued)

- g. In situations where a Branch-initiated HLM has not attended his home Branch luncheon meetings for at least 24 consecutive months or the Branch has determined that the HLM will no longer attend or participate in branch functions, the Branch Executive Committee with two-thirds approval may request that the Regional Director approve assigning that member HLM Emeritus status so that he would no longer count toward the Branch's HLM limit. This Branch request shall be initiated by letter to the Regional Director over the Big Sir's signature, through the Area Governor, outlining the circumstances that prompt the requested action including steps taken to contact the HLM. The Regional Director shall approve or disapprove the request by return correspondence with a copy to the State Certificates Chairman. If approved, the individual shall remain an active or inactive member of that Branch and be reflected as HLM Emeritus in that Branch's and State Roster membership records.**
(Revised 6/10/08) (11/8/11) **(6/4/13)**
- h.** An HLM shall be permitted to transfer from one Branch to another in accordance with the Standing Rules, provided that a member whose HLM initiated by a Branch shall no longer be counted by the initiating Branch in determining the number of HLMs authorized for it and shall not be counted in determining the number of HLMs authorized for the new Branch to which he transfers.
- i. An HLM shall remain an active member of his Branch until death, transfer, resignation or permanent relocation, but shall not be subject to attendance requirements (Revised 6/4/13)**
- j.** When a Branch-initiated HLM has been an HLM for at least 10 years he will automatically be elevated to Senior HLM in the Corporate HLM records and the State Roster, and he no longer counts toward any Branch's HLM limit.
(New 11/11/08)

RULE 25. Branch Charter Certificates. Upon a request by the President, the State Certificates Chairman will prepare an appropriate charter using the then current charter template and forward it to the awarding President or his designee for framing and awarding and will furnish a copy to the State Secretary for the Branch file. See Rule 300 for detailed procedure. (Revised 4/6/10)

RULE 26. Presidential Awards.

- a.** Senior, Super Senior and Century SIR Certificates. SIR active members upon attaining the age of 90 are entitled to be awarded the Senior Sir Certificate; upon attaining the age of 95 are entitled to be awarded the Super Senior Sir Certificate; and upon attaining the age of 100 are entitled to be awarded the Century Sir Certificate. The Big Sir of the Branch must submit a Form 6 - Senior Certificate Order Form - directly to the State Certificates Chairman for processing. The Certificate will be sent back to the Big Sir for framing. The Big Sir shall contact the Area Governor for presentation of the Senior Certificate, Regional Director for presentation of the Super Senior Certificate and the President for presentation of the Century Certificate. The awards shall be presented at a suitable SIR function or regular monthly luncheon. (Revised 6/10/08) (6/7/11)

Article 10 - Financial - State (Continued)

RULE 38. State-related expenses incurred by SIR members must be authorized by the State and be filed on Form 15 - Expense Claim Voucher during the year of expenditure, by the quarter, preceding April 15th, July, 15th, October 15th, and not later than January 15 of the following year except with prior authorization, and submitted to the State President or his designee per Rule 816. Approved vouchers will be sent to the State Treasurer for payment.

Revised (1/17/12, 6/4/13)

- a. **All reimbursable expenses except mileage must have receipts or explanations for more than \$15.00: Revised 6/4/13**
 1. **Mileage: Personal motor vehicle usage at the reimbursable rate shown on the Expense Claim Voucher. (Revised 6/10/08), (6/5/12), 6/4/13**
 2. Tolls: Bridge and road tolls.
 3. **Lodging: For trip over 100 miles one way. (Revised 6/4/13)**
 4. Meals: Actual cost including gratuity, but not including alcoholic beverages.
 5. **Telephone: Long distance charges. (Revised 6/4/13)**
 6. Other items as follows:
 - (a) **Postage: Mailing and other delivery charges. (Revised 6/4/13)**
 - (b) **Copies and Printing: Purchases of printed supply pursuant to one's SIR responsibilities. Copies or documents produced on personal copier or printer, at \$0.10 per side. Explain. (Revised 6/4/13)**
 - (c) **Supplies: Such as envelopes, blank labels, etc. (Revised 6/4/13)**
 - (d) **Area meetings and Branch Training: Coffee and donut holes purchased by the Area Governor for Branch personnel attending the annual Branch Officer Training session and the Area meetings required by Rule 895, and meeting room rental fees when a free meeting room is not available. (Revised 6/4/13)**
 - (e) **Miscellaneous: (Revised 6/4/13)**
- b. Non-reimbursable expenses include the following:
 1. Attendance at own Branch meetings or other functions.
 2. Meals for spouses.
 3. Alcoholic beverages.
 4. Set-up or printing of personalized stationery.
 5. Computer hardware, software or supplies unless pre-authorized by the State President or his designee.

(Moved from Page 3.5 - 11/13/07)

Article 6 - Branch Treasurer

RULE 215. The Branch Treasurer shall keep and maintain, or cause to be kept and maintained, accurate accounts of the properties and financial transactions of the Branch, including accounts of its assets, liabilities, receipts and disbursements.

RULE 215.1 The opening of a Branch bank account, including accounts for the Branch committees in need of separate accounts, shall be authorized and controlled by the Branch Treasurer or Big Sir with the approval of the Branch Executive Committee. Approval must be recorded in the BEC minutes and kept on file with the Branch Secretary and Branch Treasurer as long as the account is active. Any Branch account must be in the name of the Branch or its committee, such as "SIR Reynolds Branch 1" or "SIR Reynolds Branch 1 Golf Committee" account. A copy of the Branch Articles of Incorporation may be provided to the bank along with the Branch federal identification number, known as the Employer Identification Number ("EIN") that is assigned by the IRS. This information is contained in local Branch files and/or on the SIR Website under SIR Documents - Organization Information - Branch EIN Numbers. Banks and Savings and Loans used by Branches must be fully insured by FDIC, or in the case of Credit Unions, the National Credit Union Administration (NCUA). (Revised 11/11/08)

RULE 216 By the 10th of each month, the Branch Treasurer shall submit a completed Form 28-Monthly Cash Report as of the end of the previous month including the total number of Active Branch members reported at the BEC meeting for the previous month in accordance with Form 28's distribution instructions. Form 28 does not need to be approved by the BEC prior to distribution nor does the checking balance shown on Form 28 need to be confirmed with a bank statement dated later than the end of the previous month.. The December Form 28 is to be distributed to the new Officers as well as the previous year Officers. (Revised 11/9/10)(6/4/13)

RULE 217. All money received or collected by or on behalf of the Branch shall be held in the custody of the Branch Treasurer. He shall deposit all such money in the name of and to the credit of the Branch with such depositories as may be designated by the Big Sir or the Branch Executive Committee. (Revised 1/28/03 by the Excom) (Confirmed 4/15/03)

RULE 218. The Branch Treasurer shall disburse, from Branch funds, the amount required to pay the pro rata assessment determined each quarter by the State Treasurer. Quarters start January 1, April 1, July 1, and October 1. The amount assessed shall be paid no later than the 15th of the first month in the quarter for which the assessment applies. Also refer to Rule 866. (Revised 11/15/05)

RULE 219. The Branch Treasurer shall disburse, from Branch funds, such other amounts necessary to defray the expenses of the Branch upon approval of the Big Sir or Little Sir. (Revised 11/13/01)

RULE 220. The Branch Treasurer is responsible for the collection of voluntary contributions.

RULE 221. The Branch Treasurer shall have such additional responsibilities and perform such other duties as may be prescribed by the Big Sir or the Branch Executive Committee.

RULE 222. (Deleted 11/15/05 effective 1/1/06)

DIVISION 2 - THE BRANCH (Continued)

PART 8 – BRANCH SHORT TRIPS

RULE 350 Branches may contract for, and use a public carrier (a bus company) for one -, two- or three-day trips without going through a travel agency. The carrier must possess an active “Transportation Charter Class A Certificate” issued by the California Public Utilities Commission (CPUC) and have a Commercial Automobile Liability Insurance Policy that meets the requirement of CPUC General Order 101-E (a minimum of \$5 million liability coverage). Branches shall document these requirements on SIR Form 46 “Request for Approval of Branch Bus Trip” and SIR Form 48 “SIR Branch Bus Trip Checklist.” (New 11/9/10) (Revised 11/8/11)

RULE 351 Bus companies shall furnish to the State Insurance Committee a “Certificate of Liability Insurance” that meets the requirements of CPUC General Order 101 E and names SIR as an additional insured to qualify as a SIR-Qualified Bus Company. The Certificate of Liability Insurance, under the Certificate’s Description of Operations, shall state “Sons In Retirement. Inc., and all authorized Branches and members, are additional insured’s under the policy as respects General Liability and Automobile Liability coverage subject to the terms and conditions of the policy.”

(Revised 11/8/11)

Based upon an approved Certificate of Insurance, the Insurance Committee shall notify the State Travel Committee to show the approved Bus Company as a SIR-Qualified Bus Company on the SIR website. After a company is listed on the approved list any branch may contract with an approved Carrier and document this approval on SIR Forms 46 and 48 for a specific trip planned by a branch.

(New 11/9/10) (Revised 11/8/11)

RULE 352 The Designated Member (DM) appointed by the BEC to manage a bus trip shall be responsible for trip literature and collect fares from, the participants. He shall give the participants’ fares to the Branch Treasurer, who shall maintain a separate custodial sub-account in the branch financial records. Just prior to the event, the Branch Treasurer shall prepare a check for the event payable to the bus company and give it to the DM for payment to the bus company. (New 11/9/10)

RULE 353 Upon completion of a bus trip, the DM shall comply with the requirements of SIR Form 52A – Short Bus Trip Financial Report, detailing the disbursement of the trip’s funds and distribute it per distribution indicated on the form. (New 11/9/10)

PART 9 – LUNCHEON COSTS FOR SIRinc OFFICERS

RULE 354 Remuneration for luncheon costs for SIRinc Officers visiting Branches or SIR Branch functions shall conform to the following:

- a) When a Branch invites an Area Governor (AG) or any other SIRinc Officer to a luncheon or other SIRinc function the branch will pay; this includes the spouse or significant other.
- b) When an AG or any other SIRinc Officer invites himself to a Branch luncheon or other SIR Branch function for official business he will pay and the SIR State will reimburse the SIRinc Officer. The SIRinc Officer will pay for the spouse or significant other, not the State.

(Added 6/4/13)

Article 2 - General

RULE 365. The provisions contained herein are deemed necessary to protect the interests of SIR and to secure for their members the benefits of an effective and sound travel program. (Revised 6/6/06)

RULE 366. Travel events sponsored by SIR shall not obligate or commit it to any course of action or financial responsibility. (Revised 6/6/06)

RULE 367. Only an active member of SIR, his wife or companion, and his guest(s) shall be entitled to participate in SIR travel events. A relative of an active SIR member (meaning a parent, sibling, child or grandchild) and their companions, and the widow of a deceased member may also participate. The number of guests participating in a SIR travel event shall not exceed the total number of active members, plus participating wives, companions and relatives. (Revised 6/6/06)

RULE 368. (Deleted 11/10/09)

RULE 369.

- a. **To provide adequate funding for insurance coverage for each event involving travel outside the United States (including its Territories and Possessions), Canada and Puerto Rico, contracted by SIR, or any of its Branches, the amount of \$7.00 shall be included in the fare to be paid by each participant for events offered on or after July 1, 2013 (Revised 6/4/13).**
- b. The BTC/Branch or State Committee DM authorized to sign SIR contract Form 50 or 50B for the event, shall be responsible for notifying the Agency providing the goods or services that they shall collect, account for and remit all such funds, by a separate check, made payable to the Branch or State Treasurer. The check should be issued no later than the event departure date. The Branch Treasurer shall remit such funds received from the Agency to the SIR State Treasurer with the SIR Report Form 51 within 7 days of receipt of the funds. (Revised 6/6/06)

RULE 370. Travel Prohibitions.

- a. No member or participant in a SIR travel event shall receive or accept any personal gain from travel other than free passage or reduced fare passage, and actual expenses, including but not limited to, personal gain from travel provided in connection with familiarization trips, and actual expenses thereto, when such travel has been expressly authorized by the President or BEC in accordance with the provisions of the SIR Travel Code. The above provisions also apply to Branch and State travel, bowling and golfing events when such travel has been expressly authorized by the President or BEC.
- b. No member shall present any travel proposal to the BEC or State Board, nor shall such member vote upon any travel proposal or be designated as a DM or GL, for a travel, bowling or golfing event if the member, his wife or companion or relative has any financial interest in, or is an employee, agent or representative of an Agency that will be providing services for any portion of said travel, bowling or golfing event. (Revised 11/14/06)

Article 6 - State Treasurer

RULE 865. The State Treasurer shall keep and maintain, or cause to be kept and maintained, adequate accounts of the properties and financial transactions of the Corporation, including accounts of its assets, liabilities, receipts, disbursements and insurance matters.

RULE 866. State Treasurer submittals.

- a. On or before December 15th the Treasurer Elect shall submit to the President elect for his consideration a draft annual budget based upon prior years' records and input from incoming Office Holders and Committee Chairmen, and the proposed amount of the annual branch assessment for the ensuing year. The President shall submit an annual budget and the amount of the proposed annual branch assessment to the Board of Directors for approval at the January meeting. The Board of Directors may revise the annual budget and the amount of the branch assessment as needed throughout the year. The current approved budget shall be posted on the sirinc.org web site in the "State Treasurer Reports" section. (Revised 4/16/01) (Revised 6/3/03) (Revised 11/13/12)
- b. December 31, March 31, June 30 and September 30 of each year the Treasurer shall invoice Chartered and Provisional Branches one quarter of the approved annual branch assessment in effect for that quarter. The amount to be invoiced for each SIR Member shall be determined by dividing the quarterly assessment by the total number of active SIR members reported on Form 28 for the second month of the quarter preceding the invoice date. The amount to be invoiced each branch is determined by multiplying the amount per active member times the number of branch members reported on that Form 28 Payment by each branch is due upon receipt of the invoice. (New 11/13/2012) (Revised 6/4/13)**

RULE 867. The Treasurer shall deposit all funds and other valuables in the name of, and credit to, the Corporation with such depositories as may be designated by the State Board.

RULE 868. The Treasurer shall disburse funds as specified below:

- a. Payment of Expense Claim Vouchers as specified in Rule 38.
- b. Payment of SIR products, services or activities that are supported by receipts and the cost of which does not exceed \$1,500.00.
- c. Payment of SIR products, services or activities in excess of \$1,500.00 that have received prior authorization in writing from the State Board, or in the case of an urgent situation in writing from the State Executive Committee.
(Revised 11/13/12)
- d. Regardless of the above, the State Treasurer has the authority to pay, upon presentation of invoices, insurance premiums in the amount annually negotiated by the SIR State Insurance Chairman even though it may exceed \$1,500.00.
(Revised 11/13/07)

Revised (11/13/07), Revised and repaginated(11/13/12) Revised (6/4/13)

INTERNAL REVENUE SERVICE
District Director

Department of the Treasury

c/o McCaslin Industrial Park
2 Cupania Circle
Monterey Park, CA 91754
Attn:BOG-2

Date: FEB 23 1994

Sons In Retirement Incorporated
c/o Albert Walton
3847 Robertson Ave
Sacramento, CA 95821-3805

Person to Contact:
Earl Knight
Telephone Number:
(213)725-6619
Addendum Applies:
No

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax as organizations of the type described in section 501(c)(4) of the Internal Revenue Code.

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(4) of the Code. Your exemption letter remains in effect.

Based on the information supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from Federal income tax under section 501(c)(4) of the Code.

You and your exempt subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990 Return of Organization Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$10 a day, when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$5,000 or 5 percent of gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less, and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are not required to file Federal income tax

Sons In Retirement Incorporated

returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, your subordinates are liable for social security (FICA) taxes for each employee to whom the subordinate paid \$100 or more during a calendar year and unemployment (FUTA) taxes for each employee to whom the subordinate paid \$50 or more in a calendar quarter. FUTA tax is due for each of these employees only if the subordinate paid total wages of \$1,500 or more during any calendar quarter or if the subordinate had any employees in any 20 calendar weeks during the year.

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address indicated shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates:
2. A list showing the names addresses (including Postal ZIP codes), actual addresses if different and employer identification numbers of subordinates that since your previous report:
 - a. Changed names or addresses;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates.
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates are private foundations as defined in section 509(a) of the Code if the group exemption letter covers organizations

Sons In Retirement Incorporated

described in section 501(c)(3);

- e. The street address of each subordinate whose mailing address is a P.O. Box; and
- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Rev. Rul. 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable a statement that your group ruling roster did not change since your previous report.

The above information should be sent "Attention Entity Control Unit," to the following address:

Internal Revenue Service Center
Fresno, CA 93888

The service center that processes your returns will send you a Group Exemption Number. your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax and Form 990-T, Exempt Organization Business Income Tax Return that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Richard R. Grosco
District Director