



THE PURPLE HEARTBEAT
NATIONAL HEADQUARTERS' NEWSLETTER

NATIONAL ADJUTANT'S CALL . . .

Dear Patriots,

Department Conventions. I look for several critical reports from the Conventions - Election results, timely submission of Financial Reports, and any resolutions to change the Bylaws or address legislative issues.

MOPH Website "Tracker" will be up and running to record submissions of Election, Finance, and 990 Reports.

Patriot of the Year. Process and attention to detail is the order of the day - stay on this - The process is outlined in the Procedures Manual and on the MOPH website with appropriate forms.

National Convention. Your preparations to attend the upcoming Convention should be well underway by now - I highly recommend you register as early as possible, but not later than June 24, to save \$20 on the fee.

Korean Service Mini-Medals. The National Commander released the surplus KSMs from the Orlando Convention for only the shipping cost. Dept and Chapter Commanders may request limited numbers of the medal for deserving members and other Korean War vets in the community.



THIS NEWSLETTER IS PUBLISHED EVERY MONTH EXCEPT AUGUST. ALL ADJUTANTS AND COMMANDERS RECEIVE A COPY OF THE NEWSLETTER.

ALSO ENCLOSED:

- CHAPTERS: February 2011 Roster of Monthly Changes
DEPARTMENTS: February 2011 Membership Status Report & Chapters Roster of Monthly Changes

Inside this issue:

Table with 2 columns: Item Name and Page Number. Includes Natl Adj Call Cont. (2), Annual Form Disc (2), Convention Book Ad (2), etc.

NEW AUDIT & INSPECTION MANUAL

There's a new Manual with associated reporting forms on the MOPH Website for Chapter Trustees and Department Inspectors. The major change in the reporting sequence is that Department Inspectors will now consolidate information from their subordinate Chapter Trustees into one report for the National Inspector.

**MILITARY ORDER OF THE PURPLE HEART**  
**79TH ANNUAL NATIONAL CONVENTION**  
**9-13 AUGUST 2011**  
**CONVENTION BOOK ADVERTISING**

**DEADLINE: May 31, 2011**

Make checks payable to:  
 National Convention,  
 Department of Minnesota

Mail Checks to: Military Order of the Purple Heart (Attn Bob Connor)  
 20 West 12th Street, Room 134  
 Saint Paul, MN 55155

<u>LOCATION</u>	<u>RATE</u>	<u>SIZES</u>	<u>AD CONTACT INFORMATION</u>	<u>AD SPECS</u>
Full Page.....	\$300.....	8.5 x11	Pat Laurel	Color or Black/White
Half Page.....	\$150....	7.625 x 4.875	175 W. Kellogg Boulevard	PDF, Illustrator or EPS File
Quarter Page.....	\$75.....	3.685 x 4.875	Suite 502	Journal Book size 8 x 11
Eighth Page.....	\$50....	3.685 x 2.3125	Saint Paul, MN 55102	
Sixteenth Page.....	\$25....	3.685 x1.03125	Email: plaurel@visitsaintpaul.com Phone: 800-627-6101 x 4921	

**ADVERTISER CONTACT INFORMATION**

Name of Organization or Supporter: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 Name of Contact (if Org) \_\_\_\_\_  
 Phone Numbers: Home \_\_\_\_\_ Cell \_\_\_\_\_  
 Email: \_\_\_\_\_

**ANNUAL FILING FORMS DISK**



All the Chapter and Department Annual Filing Forms are updated and can be downloaded from the website. To download the forms, put the mouse cursor on “Members” and click “Download Forms & Documents” from the drop down menu. The forms are under Blank Chapter and Department Forms. You do not have to log in to access the forms. Electronic signatures are accepted.

The computer discs (“CD”) with these forms were shipped via USPS bulk mail to the Chapter and Department Adjutants on Wednesday, March 9, 2011. We no longer provide hard copies of the forms. The Departments should contact their chapters and assist with accessing, printing and completing the annual filing forms.

Please review each filing form as the due dates and requirements may have changed. On the CD, please use “Finance\_RevisedMar2011.pdf” for your filing.

**NATIONAL ADJUTANT’S CALL - Continued**

**Team Building.** The Chapter Commanders, of all the officers in the Order, are the keys to MOPH’s success. Their Chapter members meet the public at a grassroots level, conduct fund raising, staff the VAVS activities, recruit new members, and provide support and comradeship to each other, among other activities. To maximize the Chapter’s impact, each Commander needs to form a supportive team of both elected and appointed positions. The formal positions are clearly defined, but Commanders also need the following: a member with computer expertise to support the Commander and other members; a member who organizes and orchestrates recruiting efforts, and a member to handle the important PR responsibilities.

Yours in Patriotism  
 Jack Leonard



**79<sup>TH</sup> NATIONAL CONVENTION  
AUGUST 9-13, 2011  
CONVENTION REGISTRATION  
(NOT FOR HOTEL REGISTRATION)**

**\*\*\* REGISTER EARLY-SAVE \$20.00 \*\*\***

CROWNE PLAZA SAINT PAUL  
RIVERFRONT  
11 EAST KELLOGG BOULEVARD  
SAINT PAUL, MN 55101  
RESERVE BY: **1 JULY 2011**  
1.800.227.6963  
REFERENCE GROUP CODE: Z15  
OR: MILITARY ORDER OF THE PURPLE HEART  
RATE SINGLE OR DOUBLE: \$129 PLUS TAX

**\*\*\*REGISTRATIONS RECEIVED AFTER 1 JULY WILL BE CONSIDERED LATE\*\*\***  
**\*\*\* Members Must Pay Registration Fee to receive meeting materials and attend meetings! \*\*\***

**FIRST TIME MOPH NATIONAL CONVENTION ATTENDEE – Purple Heart Recipient Member Only :**  
**(Please initial only if this is your very first MOPH National Convention)**

	<u>Price</u>	<u>Qty</u>	=	<u>Total</u>
MOPH/ASSOCIATE/LAMOPH EARLY REGISTRATION FEE .....	\$40.00	x _____	=	\$ _____
MOPH/ASSOCIATE/LAMOPH LATE REGISTRATION FEE .....	\$60.00	x _____	=	\$ _____

THE FOLLOWING EVENTS ARE OPTIONAL (CERTAIN RESTRICTIONS APPLY) – HOPE YOU CAN PARTICIPATE AND ENJOY

<b>Tuesday,</b>	8-09 - Commander's MOPH First Time Attendee Lunch .....			<i>Yes</i>	<i>No</i>
<b>Wednesday,</b>	8-10 - Commander's Breakfast (Current Department Commanders-Only) .....			<i>Yes</i>	<i>No</i>
<b>Wednesday,</b>	8-10 - PNC/PNP Luncheon [No charge for PNC/PNP] .....			<i>PNC</i>	<i>PNP</i>
	<i>Stuffed Pork Chop</i> .....	\$25.00	x _____	=	\$ _____
	<i>Meatloaf with Horseradish Browne Sauce</i> .....	\$25.00	x _____	=	\$ _____
<b>Friday,</b>	8-12 - Ladies' Tea .....			<i>Yes</i>	<i>No</i>
	Ladies' Tea - <i>Without Paid Registration</i> .....	\$20.00	x _____	=	\$ _____
<b>Saturday,</b>	8-13 - BANQUET *** <b>Must Purchase by Noon, Thursday 11 August 2011</b> ***				
	<i>Grilled Sirloin</i> .....	\$35.00	x _____	=	\$ _____
	<i>Baked Salmon Filet</i> .....	\$35.00	x _____	=	\$ _____

..... **TOTAL PAYMENT DUE** \$ \_\_\_\_\_

PLEASE PRINT:

**MOPH** Name: \_\_\_\_\_ Member No: \_\_\_\_\_ PNC

Name

Title on Badge: \_\_\_\_\_ Chapter#: \_\_\_\_\_ Dept: \_\_\_\_\_

MOPH Title (One Title only please) or put Guest if not a member

**ASSOCIATE** Name: \_\_\_\_\_ Member No: \_\_\_\_\_

Title on Badge: \_\_\_\_\_ Chapter #: \_\_\_\_\_ Dept: \_\_\_\_\_

MOPH Title (One Title only please) or put Guest if not a member

**LAMOPH** Name: \_\_\_\_\_ Member No.: \_\_\_\_\_ PNP

Name

Title on Badge: \_\_\_\_\_ Unit#: \_\_\_\_\_ Dept: \_\_\_\_\_

LAMOPH Title (One Title only please) or Guest if not a member

Address: \_\_\_\_\_

Make check payable to **"M.O.P.H. National Convention"** or include credit card information:  
 Credit Card (Check one): Am Exp \_\_\_\_\_ Visa \_\_\_\_\_ MasterCard \_\_\_\_\_ Discover \_\_\_\_\_  
 Credit Card # \_\_\_\_\_ Expires \_\_\_\_\_  
 Signature (Required) \_\_\_\_\_

City/State/Zip: \_\_\_\_\_  
 Home Phone: \_\_\_\_\_ Cell Phone \_\_\_\_\_

**For Early Registration Mail NLT 24 June 2011 to  
 MOPH National HQ, 5413-B Backlick Road, Springfield, VA 22151**

2/10/2011

Preliminary Schedules for National Convention, St. Paul, Minnesota  
9 - 13 August 2011

**MOPH**

**LAMOPH**

**TUESDAY, AUGUST 9**

8:00 — 5:00 Vendors and Exhibitors  
9:00 — 5:00 Registration, HQ Office  
9:00 — 11:30 National Finance Committee  
11:30 — 1:00 **New Attendee Lunch Buffet**  
1:30 — 3:00 NFC Continuation if required  
3:00 — 5:00 National Executive Committee  
7:00 — 8:00 **Joint MOPH/LAMOPH Opening**  
8:00 — 11:00 Hospitality

**TUESDAY, AUGUST 9**

8:00 — 5:00 Vendors and Exhibitors  
9:00 — 5:00 Registration, HQ Office  
1:00 — 3:00 National Finance Committee  
3:00 — 5:00 National Executive Committee  
7:00 — 8:00 **Joint MOPH/LAMOPH Opening**  
8:00 — 11:00 Hospitality

**WEDNESDAY, AUGUST 10**

6:30 Religious Observances  
6:30 — 8:00 Hospitality  
7:00 — 8:30 **NC Breakfast (Dept Cmdrs)**  
8:00 — 5:00 National Office  
8:00 — 5:00 Vendors and Exhibitors  
8:30 — 11:30 Convention Business Session  
12:00 — 1:30 **PNC/PNP Lunch**  
1:30 — 5:30 Convention Business Session-Workshops  
5:30 Legislative Committee  
6:00 National Public Relations Committee  
7:00 Bylaws Committee  
6:00 — 11:00 Hospitality

**WEDNESDAY, AUGUST 10**

6:30 Religious Observances  
6:30 — 8:00 Hospitality  
8:00 — 5:00 National Office  
8:00 — 5:00 Vendors and Exhibitors  
8:30 — 12:00 Convention Business Session  
12:00 — 1:30 **PNC/PNP Lunch**  
1:30 — 5:30 Convention Business Session  
6:00 — 11:00 Hospitality

**THURSDAY, AUGUST 11**

6:30 Religious Observances  
6:30 — 8:00 Hospitality  
6:30 — 8:00 **Time and Place Committee**  
8:00 — 11:30 Convention Business Session  
8:00 — 12:00 National Office  
8:00 — 5:00 Vendors and Exhibitors  
1:00 — Local Event or Free Time  
6:00 — 11:00 Hospitality

**THURSDAY, AUGUST 11**

6:30 Religious Observances  
6:30 — 8:00 Hospitality  
8:00 — 12:00 Convention Business Session  
8:00 — 12:00 National Office  
8:00 — 5:00 Vendors and Exhibitors  
1:00 — Local Event or Free Time  
6:00 — 11:00 Hospitality

**FRIDAY, AUGUST 12**

6:30 Religious Observances  
6:30 — 8:00 Hospitality  
8:00 — 12:00 Convention Business Session  
8:00 — 3:00 National Office  
8:00 — 3:00 Vendors and Exhibitors  
1:00 — 3:30 Regional Caucuses  
4:00 — 5:00 **Memorial Service**  
6:00 — 11:00 Hospitality

**FRIDAY, AUGUST 12**

6:30 Religious Observances  
6:30 — 8:00 Hospitality  
8:00 — 12:00 Convention Business Session  
8:00 — 3:00 National Office  
8:00 — 3:00 Vendors and Exhibitors  
1:00 — 3:00 **LAMOPH Tea**  
4:00 — 5:00 **Memorial Service**  
6:00 — 11:00 Hospitality

**SATURDAY, AUGUST 13**

6:30 Religious Observances  
6:30 — 8:00 Hospitality  
8:00 — 11:00 Convention Business Session  
11:00 — 12:30 National Executive Committee  
1:30 — 3:30 National Finance Committee  
4:00 Catholic Service  
6:00 **Reception**  
7:00 **Banquet (Suit/Tie/Black Tie)**

**SATURDAY, AUGUST 13**

6:30 Religious Observances  
6:30 — 8:00 Hospitality  
8:00 — 11:00 Convention Business Session  
11:00 — 12:30 National Executive Committee  
1:30 — 3:30 LAMOPH VAVS Meeting  
4:00 Catholic Service  
6:00 **Reception**  
7:00 **Banquet –Dress Accordingly**

## IRS FORM 990 FILING REQUIREMENTS

Each Chapter and Department, as tax-exempt organizations, **must** file a **yearly** return or notice with the IRS. If they do not file as required for three consecutive years, the law provides that they automatically lose their tax-exempt status. Loss of exempt status means your Chapter or Department must file income tax returns and pay income tax, and its contributors will not be able to deduct their donations.

Below are the gross receipts requirements to determine which 990 Form your Chapter or Department is required to file. If your organization is qualified to file the 990-N, we strongly urge that you take advantage of it. It is an electronic filing and you answer fewer than 10 questions. On Page 6 we have listed the 13 most frequently asked questions regarding 990-N filing.

<i>2009 Tax Year</i>	<i>Form to File</i>
Gross receipts normally ≤ \$25,000 <b>Note:</b> Organizations <u>eligible</u> to file the <i>e-Postcard</i> may choose to file a full return	<u>990-N</u>
Gross receipts < \$500,000, and Total assets < \$1.25 million	<u>990-EZ</u> or <u>990</u>
Gross receipts ≥ \$500,000, or	<u>990</u>

<i>2010 Tax Year and later</i>	<i>Form to File</i>
<b>Gross receipts normally = \$50,000</b> <b>Note:</b> Organizations <u>eligible</u> to file the <i>e-Postcard</i> may choose to file a full return	<u>990-N</u>
Gross receipts < \$200,000, and Total assets < \$500,000	<u>990-EZ</u> or <u>990</u>
Gross receipts ≥ \$200,000, or	<u>990</u>

### Will the IRS respond to questions concerning e-File?

For help in completing Forms 990, 990-EZ, 990-PF, call 1-877-829-5500.

For technical questions about filing your return electronically, call the IRS e-Help Desk at 1-866-255-0654.

If your organization filed Form 990-N last year, the IRS has a public search page to view all 990-N filings. The web page is <http://www.irs.gov/app/ePostcard/>. You will need your **EIN** to perform the search quickly.

**Keystone Uniform Cap has moved to: KEYSTONE UNIFORM CAP, 2251 Fraley Street, Philadelphia, PA 19137, Office: 215-821-3434, Fax: 215-821-3438.** The new contact information is in the March-April, 2011 issue of the PH Magazine. They also offer an online order process at: [www.keystoneuniformcap.com](http://www.keystoneuniformcap.com)

### WHO CAN REMEMBER WHEN . . . .

A membership application read: "I hereby apply for membership in the Military Order of the Purple Heart, Inc. Herewith is \$1.00 dues for the calendar year of 1941, 25 cents of which shall be my subscription to "The Purple Heart."

## FORM 990-N (e-Postcard) FREQUENTLY ASKED QUESTIONS

1. **Who must file Form 990-N (e-Postcard)?**  
Tax-exempt organizations with gross receipts of \$50,000\* or less must file this form.
2. **When is the e-Postcard due? How often do I need to file?**  
It's due every year by the 15<sup>th</sup> day of the fifth month after the close of your tax year. For example, if your tax year ends on December 31<sup>st</sup>, the e-Postcard is due May 15<sup>th</sup> of the following year.
3. **How can I determine what my organization's tax year is?**  
Generally, your tax year (or accounting period) can be found in the following documents:
  - The application, Form SS-4, your organization filed to get its (EIN).
  - A copy of a prior year 990-N that you filed with the IRS. You can search for your 990-N filing online at <http://www.irs.gov/app/ePostcard/>
4. **What if my gross receipts are over \$50,000?**  
Then, you must file Form 990 or Form 990-EZ.
5. **How do I file the e-Postcard?**  
It is filed electronically by answering fewer than ten questions in an online form that can be found at <http://epostcard.form990.org>. The form must be filed electronically. There is no paper form.
6. **Will I get a confirmation that I filed the e-Postcard?**  
Yes. You will receive an e-mail indicating whether or not your e-Postcard was accepted by the IRS. Attach a copy of the IRS acceptance e-mail to your Chapter/Department Annual Finance Report.
7. **Can I file Form 990 or Form 990-EZ instead of the e-Postcard?**  
Yes, but note that if you choose to file those forms, you must file a complete return. Incomplete or partially completed forms will not satisfy the annual filing requirement. Also, you may be assessed a late filing penalty if you file the forms late. We highly recommend you only use the e-Postcard.
8. **When my Chapter or Department attempted to file the e-Postcard, it received an error message indicating that the EIN was incorrect. What should I do?**  
If you are certain that your EIN was entered correctly and you have reported your EIN to the MOPH HQ, the IRS may not have updated your organization as a tax-exempt organization yet. If this is the case, call IRS Customer Account Services at 877-829-5500 and ask that the organization be set up to allow filing of the e-Postcard. Only the current Finance Officer, Commander or Adjutant should contact the IRS.  
  
The IRS may still tell you to contact MOPH HQ to report your EIN as part of its subordinate organization even though you have already done so. Annually, HQ verifies all Chapters and Departments EINs and submits a report to the IRS with contact information of the current Finance Officers.
9. **If my information changes or I make a mistake, can I amend the e-Postcard after submission?**  
No, you cannot file an amended e-Postcard. You can make corrections or update your information when you file your next e-Postcard in a subsequent year.
10. **What happens if I file the e-Postcard late?**  
The IRS will send you a reminder notice if you do not file your e-Postcard on time, but you will not be assessed a penalty for late filing an e-Postcard. However, it is critical that you file within the three years after the last missed due date.
11. **Can I file an e-Postcard for a prior year?**  
No, you cannot file an e-Postcard for a prior year. For example, if the organization's tax year ended on December 31, 2008 and you attempt to file your 2008 e-Postcard after the close of your 2009 tax year (December 31, 2009), the filing system only will allow you to file for 2009. If you receive a notice, call the number on the notice to tell them that you are current in your filing, the system does not allow filing for prior year and request that the IRS satisfy the filing requirement in the computer to stop the notice.
13. **What happens if I fail to file the e-Postcard or a Form 990 or 990-EZ for three consecutive years?**  
If you fail to file for three consecutive tax years, you will lose your tax exempt status. This will not occur until the filing due date of the third year. For example, if your first filing was due on May 15, 2008 (for tax year 2007) and you do not file in 2008, 2009 or by May 15, 2010 (for tax year 2009), you will lose your tax exempt status on May 15, 2010. The IRS will not send additional notices once your tax exempt status is revoked. Note: If you lose your tax exempt status, you must review IRS guidance at [www.irs.gov/efo](http://www.irs.gov/efo) or call 1-877-829-5500 for advice on coming back into compliance.

\*\$25,000 or less for years ending before December 31, 2010