

# **United States Coast Guard Auxiliary**



## **Auxiliary Financial Controls**

## **Standard Operating Procedures**

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16790 / AUX-SOP-008(A)  
25 Feb 2022

## MEMORANDUM

Reply to S. Minutolo  
Attn. of: (202) 372-1267

From: /T. P. Glendye, CAPT/  
Chief, Office of Auxiliary and Boating Safety

To: Distribution

Subj: AUXILIARY FINANCIAL CONTROLS STANDARD OPERATING PROCEDURES

Ref: (a) Auxiliary Manual, COMDTINST M16790.1 (series)  
(b) Auxiliary Flotilla Procedures Manual, COMDTINST M16791.5 (series)  
(c) 14 USC § 3901  
(d) 33 CFR § 5  
(e) ALAUX 021-18 of 25 Aug 18  
(f) Records and Information Management Program Roles and Responsibilities, COMDTINST 5212.12 (series)  
(g) National Archives and Records Administration, General Records Schedules Transmittal 31 of April 2020  
(h) Acceptance and Accounting for Special Projects and Other Gifts to the Coast Guard From Non-Federal Sources, COMDTINST 5760.14 (series)

1. PURPOSE. To establish Standard Operating Procedures (SOP) for the application of controls on the management of Auxiliary finances at district, division, and flotilla levels pursuant to authorities and policies in references (a)-(h).

2. ACTION. Elected and appointed leaders and program managers at all levels of the Auxiliary organization shall ensure adherence to this SOP by all those involved in Auxiliary unit financial management. Auxiliary District Finance Staff Officers (DSO-FN) shall maintain close liaison with their servicing District Staff Officers for Legal/Parliamentary matters (DSO-LP), Executive Committees (EXCOM), and the Assistant National Commodore – Chief Financial Officer (ANACO-CF) for general financial control advice and guidance including matters of performance standards and expectations.

3. DIRECTIVES AFFECTED. Subsequent changes to references (a) and (b) and the templates for standardized Standing Rules at all Auxiliary organizational levels are expected. Rule 8.11 of all flotillas' Standing Rules, Rule 8.10 of all divisions' Standing Rules, and all references to the policy of Rule 10.3 in the districts' Standing Rules or Appendices are immediately amended by this SOP's section 2.e.(2) to:

- a. Permit units to authorize the disbursement (expenditure) of unit funds through the bill-pay service of their bank or credit union in addition to the use of paper checks; and,
- b. Limit authorization for taking any disbursement (expenditure) action to the unit Finance (FN) staff officer and the unit leader.

4. BACKGROUND.

- a. Auxiliary unit funds are non-appropriated, stemming from sources like flotilla dues, public education course revenue, and private contributions. Significant risk exists for the loss of Auxiliary unit funds in the absence of tight financial controls.
- b. Reference (a) does not provide comprehensive national guidance for the management and control of Auxiliary unit funds. Auxiliary units have relied on limited guidance or developed their own guidelines to manage and control their finances. This situation has amplified the need to fortify Auxiliary financial controls in order to minimize the risk of additional losses of funds. Particular highlights focus on the need to prevent unchecked and unaccountable fund access as well as conflicts of interest, and to integrate two-person integrity and other financial controls into Auxiliary unit fund account management.

5. DISCLAIMER. This SOP is not a substitute for applicable legal requirements, nor is it itself a rule. It is intended to provide guidance for Auxiliary personnel and is not intended to nor does it impose legally binding requirements on any party outside the Coast Guard.

6. MAJOR CHANGES. None.

7. DISTRIBUTION. No paper distribution will be made of this SOP. An electronic version will be posted on the Chief Director of Auxiliary and Coast Guard Auxiliary web sites: <http://agroup-bx.wow.uscgaux.info/content.php?unit=BX-GROUP> and <http://www.cgaux.org/>, respectively. All web sites in the SOP are the most current available. If the cited web link does not work, then access should be attempted by copying and pasting or typing the web site address into the user's internet browser.

8. QUESTIONS AND REQUESTS FOR CHANGES. Questions about this SOP and requests for changes to it should be submitted in writing to the cognizant Auxiliary chain of leadership. Relevant portions of this SOP will be incorporated in the next change to reference (a).

#

Encl: (1) Auxiliary Financial Controls SOP

Dist: DIRAUX, NEXCOM, DCO, ANACO-CF, ANACO-CC

**Auxiliary Financial Controls**  
**Standard Operating Procedures**

**Table of Contents**

1. Organization.	3
a. Unit Finance Staff Officer.	3
b. Concurrent Elected and Appointed Finance or Materials Staff Offices.	3
2. Budgets and Financial Planning.	4
a. Tax Identification and Exemption	4
b. Unit Budgets.	5
c. Financial Planning Schedule.	6
d. Budget Estimates.	6
e. Budget Expenditures.	6
f. Budget Income.	7
g. Balanced Budgets.	7
h. Excess Accumulated Funds.	7
i. Grants, Gifts, and Contracts.	8
3. Bank Accounts and Fund Management.	9
a. Bank Account Information.	9
b. Bank Account Establishment.	9
c. Bank Statements.	9
d. Account Controls.	10
e. Electronic Fund Management.	11
f. Common Examples of Authorized Expenditures.	12

g. Common Examples of Unauthorized Expenditures.	13
4. Membership Transactions.	14
a. Enrollments.	14
b. Membership Dues.	14
c. Disenrollments.	15
5. Unit Financial Reports and Records.	15
a. Components and Signatures.	15
b. Annual, Officer Relief, and For Cause.	16
c. Monthly.	16
d. Maintenance, Security, and Submission.	17
e. Retention.	17
f. District/Regional Reports.	17
g. Meetings.	18
h. Availability to Membership.	18
6. Audits.	18
a. Financial Audit.	18
b. Inventory Audit.	20
Appendix A: IRS Confirmation of U.S. Coast Guard Auxiliary Employer Identification Number (EIN) of 10 March 1987	22
Appendix B: IRS Confirmation of U.S. Coast Guard Auxiliary Exemption from Federal Income Tax of 19 November 1980	23
Appendix C: Tax Exemption Certificate Template	24
Appendix D: Acronyms	25

## Auxiliary Financial Controls

### Standard Operating Procedures

#### 1. Organization.

- a. Unit Finance Staff Officer. Reference (b) provides a functional description for the unit Finance (FN) staff office. Article VIII in the Standardized Standing Rules for flotillas and divisions, and Article X in the Standardized Standing Rules for districts also prescribes responsibilities for the Flotilla Staff Officer for Finance (FSO-FN), Division Staff Officer for Finance (SO-FN), and District Staff Officer for Finance (DSO-FN), respectively. Auxiliary unit leaders shall appoint a unit FN staff officer within 30 days of assuming elected office. Neither the unit FN staff officer nor any appointed assistant shall be familial-related to the current elected leader, vice leader, or immediate past leader of their unit or any other unit in their Chain of Leadership (COL).
- b. Concurrent Elected and Appointed Finance or Materials Staff Offices.
  - (1) In accordance with reference (e), an incumbent elected officer at any organizational level shall not concurrently serve as a unit FN staff officer at any organizational level. If a member is not available to serve as the unit FN staff officer or there is no effective way for the unit to comply, then the cognizant District Director of Auxiliary (DIRAUX) may grant a waiver for an elected officer to be appointed to fill the unit FN staff office. Such appointee shall functionally report to the unit FN staff officer at their next higher organizational level and shall keep the elected leader at their next higher organizational level apprised of any negative impacts on their elected office performance as they develop. For example, if the Flotilla Vice Commander (VFC) must also serve as the FSO-FN, then they must functionally report to the SO-FN for matters of their finance officer duties and immediately notify their Division Commander (DCDR) of any negative impacts. The Chief Director of Auxiliary (CHDIRAUX) may similarly waive this prohibition for elected and finance-related offices at the national level.
  - (2) This provision does not affect elected office eligibility criteria. It is understood, though, that if an Auxiliarist serving in a unit FN staff office is elected to an elected office, then they must relinquish that unit FN staff office position prior to commencing their term of elected office unless a waiver has been granted.
  - (3) Similarly, if an elected officer needs, or is otherwise compelled to assume the duties of a unit FN staff office, then they must relinquish their elected office before doing so unless a waiver has been granted by the DIRAUX.
  - (4) Waivers for these circumstances shall not exceed one year and shall only be granted by the DIRAUX upon validation of need by the District Commodore (DCO). For example, the need for waiver to allow a Division Vice Commander (VCDR) to serve as SO-FN must be validated by the DCO to the DIRAUX (email acceptable)).

- (5) Before appointment of additional offices, the added burden on the Auxiliarist should be considered by the elected leader and by the unit membership. It is wholly reasonable and prudent for an elected leader to review associated workloads and expectations with unit FN staff officer candidates before making appointments in order to ensure clear understanding of how unit finances will be managed.
- (6) Provisions described in 1.b.(1)-(5) are also applicable for unit Materials (MA) staff officers.

## 2. Budgets and Financial Planning.

### a. Tax Identification and Exemption.

- (1) The Coast Guard Auxiliary is recognized by the Internal Revenue Service (IRS) as a government entity. It has never been a not-for-profit entity or any other type of charitable organization. No Auxiliarist or any element or unit of the Auxiliary should ever represent to anyone, vendor, contractor, financial institution, or state, or local governmental municipality, that the Auxiliary or any of its units is a not-for-profit or charitable entity. Any unit which has obtained a tax-exempt certificate from any state government or local municipality based on representations that it is a not-for-profit or charitable entity must have that certificate revoked and, if the local law permits, ask that it be reissued on the basis of its status as a government entity. The District Staff Officer for Legal/Parliamentary matters (DSO-LP) should handle that process.
- (2) Appendix A indicates the proper Federal Employer Identification Number (EIN) issued by the IRS for all Auxiliary units is 52-1500576, which must be used on all Auxiliary unit accounts for federal tax purposes. No unit may obtain or use any other identification number.
- (3) Appendix B indicates IRS acknowledgement that the Auxiliary is an integral part of the Federal Government and therefore exempt from federal taxation. Auxiliary units are instrumentalities of the U.S. Coast Guard, not of a 501(c)(3) or not-for-profit corporation
- (4) Units are also cautioned when opening a bank account to ensure the account does not create a conflict with another Auxiliary unit using the same bank. Units encountering any resistance to the use of the authorized number from any financial institution or vendor should either select others with which to do business or seek assistance from the district's DSO-LP to resolve the conflict. Moreover, under no circumstances may an Auxiliarist acting on behalf of a unit of the Auxiliary communicate with the IRS for any purpose without permission from the CHDIRAUX obtained through the COL. The Chief Director has granted permission to all DSO-LPs to communicate directly with federal or state tax officials to correct any errors described in this message.



- (5) Depending upon the allowances of State law, Auxiliary units may use an authorized State certificate of exemption for purposes of sales tax and use tax exemptions by applying an applicable State-issued Taxpayer Identification Number (TIN).
- (6) For Auxiliary conferences, training, and other events held at remote locations, Auxiliarists may use a Tax Exemption Certificate for Federal Government Agencies for Occupancy of Hotels, Motels, and Similar Accommodations, a template for which is provided in Appendix C.
- (7) In contrast to the Coast Guard Auxiliary, the Coast Guard Auxiliary Association, Inc., (AuxA), to which all members of the Auxiliary belong, is a not-for-profit corporation incorporated in the District of Columbia and granted tax exempt status under Internal Revenue Code subsection 501 (c) (3). It is the only entity established by the National Board of the Coast Guard Auxiliary and authorized by the Commandant to manage all fiscal matters and fundraising efforts in support of Auxiliary activities not funded by the Coast Guard. Without specific authorization from the President of the Association, no member of the Auxiliary is authorized to open accounts or transact business of any kind in the name of AuxA.

b. Unit Budgets.

- (1) The fiscal and budget year addressed by any Auxiliary unit's budget shall coincide with the conventional calendar year, January 1 thru December 31.
- (2) As authorized by reference (a) and established by the unit's Standing Rules, disbursement from the unit's funds may only be spent or committed with the concurrence of an appropriate majority of the unit's voting members.
- (3) Every Auxiliary flotilla, division, and district/region shall develop an annual operating budget. Unit budgets shall coincide with the fiscal year as defined in section 2.b.(1) above, and shall be approved by the unit's membership vote in accordance with its Standing Rules.
- (4) To effectively administer the unit's business without disruption, the unit's elected leader should establish the unit's annual budget in advance of the new fiscal year. The budget may be approved by the unit membership or board, as appropriate, before the new fiscal year, however it must be approved within the first three months of the fiscal year, or as otherwise specified in the unit's Standing Rules. Early acceptance of a budget that is aligned with a new leader's priorities aids the unit in that routine obligations can be paid without having the membership vote on every disbursement. Changes to a unit budget may be proposed at any time but require justification and approval by the unit membership or board, as appropriate, in order to be placed in effect.
- (5) Unit budgets may be quite simple or extraordinarily complex based on the size of the unit and its assets and cash flow. Review of the unit's Financial Report of an

Auxiliary Unit (ANSC-7025) from previous years provide a good foundation for creating a new unit budget.

- c. Financial Planning Schedule. Table 2-1 provides recommended target dates associated with financial management activities. Additional unit-specific dates and activities may also be prescribed.

**Table 2-1**  
**Recommended Financial Management Activity Dates**

Date	Activity*
Immediately	New bank signature cards for newly elected officers and/or finance officer.
31-Jan	Completion of unit financial and material audits.
31-Jan	Unit budget established at first membership meeting of the year.
31-Jan	Annual national membership dues invoice received at district.
01-Feb	Unit ANSC-7025 due to district.
28-Feb	Division submits annual national and district membership payment.
30-Apr	Division submits 1 <sup>st</sup> quarter national and district membership payment.
30-Jun	Division submits 2 <sup>nd</sup> quarter national and district membership payment.
30-Sep	FSO-FN collects membership dues prior to 30 Sep.
30-Sep	Final date for receipt of flotilla membership dues for next year.
01-Oct	Certified letters mailed to members still owing dues.
30-Oct	Division submits 3 <sup>rd</sup> quarter national and district membership payment.
01-Nov	Begin membership disenrollment for non-payment of dues.
30-Nov	Audit Committee appointment before last regular meeting of the year.
30-Nov	Budget Committee appointment before last regular meeting of the year.
15-Dec	Last day district membership disenrollments are processed by DIRAUX
31-Dec	Unit membership count is frozen for following year's annual dues payment.

\*Activity may be accomplished before the due date. Check unit Standing Rules for the month payments are due.

- d. Budget Estimates. These will not be used except in the development of budget planning.

- e. Budget Expenditures.

(1) Disbursement of funds may only be used to support authorized Auxiliary activities.

(2) Unit disbursements may only be made by paper check or by electronic bill-pay service if available through the unit's bank or credit union. The unit FN staff officer is authorized to perform these functions. In the absence or unavailability of the unit FN staff officer, the unit leader is authorized to perform them. All supporting documentation shall be retained regardless of the expenditure method. In the event of any question, issue, or dispute about a potential expenditure that cannot be resolved at unit level, the unit FN staff officer shall consult with the DSO-FN prior to effecting the expenditure (if occurring at the district level, then the DSO-FN shall consult with the Assistant National Commodore – Chief Financial Officer (ANACO-CF)).

- (3) Unit budgets shall specify anticipated expenditures as individual line items. All expenditures shall be approved in advance and as authorized in accordance with established unit Standing Rules, and shall have supporting documentation retained with the budget. All actual expenditures shall be made in accordance with established Auxiliary policies and unit Standing Rules, and have supporting documentation retained with the expenditures.
  - (4) Units may not overspend their cash balance. If a unit does not have funds to cover an expenditure, the unit must make all due effort to raise income to support its bank account in covering the expense. An Auxiliary unit may apply its funds to support the needs of a subordinate unit in its COL through either a transfer to the subordinate unit or a direct expenditure on its behalf only if the subordinate unit provides justification and the transfer or expenditure is approved by the unit board. Auxiliary units may not transfer their funds to other Auxiliary units at their organizational level.
  - (5) Approval by the unit membership or board, as appropriate, must be obtained prior to any expenditure not included as a line item in the unit's annual budget, or if the expenditure is above the maximum allowable amount as specified in the unit's Standing Rules.
  - (6) Units shall not maintain petty cash accounts.
  - (7) A bill presented for payment of an item that was not included in a budget line item, had no pre-approval, or has no supporting documentation shall not be paid without approval of the unit membership or board, as appropriate. Responsibility for such bills rejected for payment shall rest upon the individual who incurred the expense and any associated obligation.
- f. Budget Income. In general, funds should not be accumulated without some definite goal in mind for future disbursement intended to promote authorized activities. Unit budgets shall specify anticipated income and clearly identify respective anticipated sources. All actual income shall be generated and received as authorized in accordance with established Auxiliary policies and unit Standing Rules, and have supporting documentation retained with the budget. Particular attention shall be paid to the collection and management of Public Education (PE) course fees in accordance with reference (a) to ensure they used for authorized programs.
- g. Balanced Budgets. Units shall strive to maintain a balanced budget in which income equals expenditures other than projects for which reserves have been set aside. To ensure solvency, if an expense category exceeds its allocated budget amount, then the overall budget must be revised to reflect appropriate reprogramming of funds necessary to maintain a balanced budget.
- h. Excess Accumulated Funds. Auxiliary units should always strive to develop, execute, and achieve a balanced budget. A significant excess accumulation of unit funds can be just as detrimental to the unit's ability to train, prepare, and support Coast Guard missions

as a significant shortfall. Understanding that a significant excess accumulation of funds can stem from diverse circumstances (e.g., instantly in the case of a gift receipt; consistent growth over the course of several years), an Auxiliary unit's elected leader in such situation is strongly encouraged to advise their COL to the Executive Committee (EXCOM) level. The COL is responsible for providing insight and guidance that constructively leverages and applies excess funds in alignment with strategic organizational goals. Consultation with Coast Guard units directly supported by the Auxiliary unit should also be considered to help shape insight and guidance.

i. Grants, Gifts, and Contracts.

- (1) The procedures for solicitations and gifts can be found in Section H of reference (a). An Auxiliary unit elected leader should consult the DSO-LP prior to soliciting a gift or accepting an unsolicited gift.
- (2) There are numerous sources from which grants are available. The primary concern about a grant is whether the proposed source of the grant is a prohibited source. Such concern requires a prohibited source determination. The criteria for determining whether a source is a prohibited source is found in Appendix D of reference (a). An Auxiliary unit elected leader should consult the DSO-LP prior to pursuing a grant.
- (3) The AuxA possesses extensive organic grant-writing experience and skill among its staff. It provides a readily available resource for Auxiliary units to consult with in the development of any grant application.
- (4) Grant agreements and contracts, regardless of the unit level, must be submitted to the DSO-LP for review and approval prior to signing. Prior to communicating approval to the unit, the DSO-LP shall first provide a copy of the grant application to the DCO and DIRAUX, notify them of their intent to approve, and receive acknowledgement of receipt (email acceptable).
- (5) No grant agreement or contract may contain an "Indemnification and Hold Harmless Clause." Such clauses shift liability for specified occurrences from one party to another. An Auxiliarist who signs on behalf of the Auxiliary unit effectively represents that they have the authority to shift certain liability onto the Auxiliary unit. No member of the Auxiliary has the authority to do that, so signing such an agreement could result in a claim directly against the Auxiliarist.
- (6) Any grant agreement or contract must be signed by the unit's elected leader. The unit elected leader may only sign such agreements or contracts after review and approval by the DSO-LP.
- (7) The Auxiliary EIN shall be used whenever any grant agreement or contract calls for an EIN. A personal Social Security Number (SSN) should never be used because the IRS may hold the individual personally accountable for any taxes that may be due. The use of an EIN belonging to any other organization or corporation for any Auxiliary purpose is strictly prohibited.

### 3. Bank Accounts and Fund Management.

- a. Bank Account Information. Potential bank fraud and scams are constant threats in the digital world. Bank account information, and routing and account numbers shall not be shared with anyone except those limited individuals that have a need-to-know.
- b. Bank Account Establishment. Reference (a) and the unit Standing Rules establish the requirement for a unit bank account. This does not prohibit a unit from having multiple accounts (i.e., checking, savings, and/or certificate of deposits). To open a bank account for the unit or update the signature cards on the account due to a change in the unit elected officers or the unit FN staff officer, the following items should be readied:
  - (1) A copy of unit meeting minutes that reflect the election of the new unit leadership and their full titles. The minutes should be signed and dated by the unit staff officer for Secretary/Records (SR).
  - (2) A copy of the unit leader's memorandum that appoints the unit FN staff officer.
  - (3) A copy of the Officers Report from AUXDATA II that provides full name, title, address, and telephone number on the new bank signature cards.
  - (4) A copy of the section of reference (a) that shows the proper EIN for all Auxiliary units.
  - (5) Copies of the IRS letters in Appendix A and Appendix B.
  - (6) Copies of references (c) and (d).
- c. Bank Statements.
  - (1) Flotilla monthly bank statements shall be reviewed by the Flotilla Commander (FC) and the FSO-FN to verify that all transactions are in order. Division and district bank statements shall similarly be reviewed by the DCDR and the SO-FN, and by the DCO and the DSO-FN, respectively, on a quarterly basis (i.e., for periods ending with March, June, September, and December).
  - (2) Each party may perform such review by accessing the Auxiliary unit's bank account through the financial institution's web site and attesting to each other upon completion (email attestation required for audit purposes). As a minimum, such web site must require username and password for access; secondary Personal Identification Number (PIN) or passcode requirements are strongly encouraged. Bank account username, password, or PIN shall not be shared among the elected officers and the finance officer. Each individual shall have their own username, password, or PIN.

- (3) An Auxiliary unit's elected leader and unit FN staff officer shall be designated as joint owners for any and all of the unit's bank accounts. The financial institution used by the unit shall list and recognize these two individuals as the joint owners for any and all of the unit's bank accounts. This action shall be completed within the first four weeks of each individual's term of office.
  - (4) All joint owners shall establish text notification service with the financial institution so that they immediately receive text notification of any account withdrawal or deposit (notification of dividend deposits may be excluded). This action shall be completed within the first four weeks of each individual's term of office. The DIRAUX may waive this requirement only upon receipt of a request by the unit FN staff officer positively and fully endorsed up their COL. Upon receipt of any text notification of a fund withdrawal that a joint owner is unaware of or finds questionable, they shall immediately ensure the unit elected leader and unit FN staff officer are aware of such (telephonic notice preferred). If unable to resolve the nature of the withdrawal within eight hours, the unit elected leader shall notify all unit leaders and unit FN staff officers in the COL above their unit, including DIRAUX, and shall provide a summary of known elements of the withdrawal and actions being taken.
  - (5) If a joint owner is unaware of a transaction for which they are notified, they shall immediately contact the other joint owner to resolve their concern. If unable to either contact the other joint owner or resolve their concern about a withdrawal, then the joint owner shall immediately contact the financial institution to place a hold on that transaction and inform the unit elected leader and unit FN staff officer at the next higher organizational level.
- d. Account Controls. The Auxiliary operates on a cash basis. Income is recorded when it is deposited, and expenses are recorded when payment is made. The Auxiliary uses this method as it is the simplest way of tracking the cash flow of the units.
- (1) Unit Financial Institution Insurance. Unit funds shall be deposited in an account insured by the Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration (NCUA).
  - (2) Unit Financial Institution – Requirements.
    - (a) All units shall only use a federally-insured (FDIC or NCUA) bank or credit union that provides original or image copies of all cancelled checks.
    - (b) The unit must use the services of a bank or credit union that provides the original cancelled check with the monthly bank statement, an imaged copy of the check, or an imaged copy must be available from the institution online. If the institution has a policy that the imaged copy is only available online for a limited amount of time, the unit must print all copies of the cleared checks and maintain copies with

the monthly statements. Banks or credit unions that provide only the number of the cleared check shall not be used.

- (c) With the written consent of the unit leader (email acceptable), the unit FN staff officer may close a bank account and transfer funds to another federally-insured institution.
- (3) All checking accounts must be reconciled on a monthly basis.
  - (4) Two-Person Integrity (TPI) on Unit Bank Accounts. Disbursements and fund transfers must be approved by the unit elected leader, or the vice elected leader in the absence of the unit elected leader, before the transaction is executed.
  - (5) Checks and Counter Checks. The use of counter checks is prohibited.
  - (6) Voided checks shall be immediately defaced.
  - (7) Checks must always have original signatures or bank-controlled authorization for bill paying with the unit FN staff officer's unique identification and password. They must never be pre-signed nor carry stamped or electronic signatures. Signatories must not be spouses or members of the same household, and they must never sign checks made payable to themselves, their spouse, or any member of their household. Checks must never be made payable to "Cash."
  - (8) Unit Financial Investments. All unit funds must only be invested in savings accounts, certificates of deposits, money market accounts, or other government obligations insured by the FDIC or NCUA. All unit funds so invested must be readily available without loss of principal.
  - (9) Special attention shall be made to ensure funds collected from PE course fees are tracked separately and are appropriately used in accordance with reference (a). However, a separate bank account is not required. Such funds shall not be used for social events, subsidizing membership dues, or purchases/gifts to individual members.
  - (10) Bonding. Bonding of all unit account custodians, normally the unit elected leaders and unit FN staff officer, is optional at all organizational levels. If funds in an Auxiliary unit account are in excess of \$5,000, then bonding of the unit's account custodian(s) is strongly recommended.
- e. Electronic Fund Management.
- (1) Electronic Transfers of Funds. An Auxiliary unit shall only electronically transfer funds if such funds are deposited directly into a federally-insured banking institution or credit union in its own name as approved in advance by the unit elected leader.

(2) PayPal, Square, and Other Methods of Electronic Payment.

- (a) Only PayPal and Square accounts are authorized for use solely to accept payments to the unit. They shall be managed by the unit FN staff officer. The EIN 52-1500576 shall be used for such account tax purposes. Other electronic payment applications like Zelle and Venmo are not authorized for use.
- (b) If an Auxiliary unit needs to use an alternative method of electronic payment, it must route a fully justified proposal through its COL to the DSO-LP. The DSO-LP shall review the proposal, consult with the DCO and DIRAUX, and submit it with a recommendation to the Assistant National Commodore – Chief Counsel (ANACO-CC). The ANACO-CC shall review the proposal, consult with the National Commodore (NACO) and CHDIRAUX, and provide a decision back to the DSO-LP, DCO, and DIRAUX.

(3) Credit and Debit Cards. Flexibility in effecting payments by Auxiliary units is attractive but not compelling enough to offset the responsibility and need to ensure the protection of Auxiliary unit funds that are secured by minimizing payment methods and documenting each expenditure for accountability. The provisions of standardized Standing Rules secure such protection and accountability by limiting payment methods and requiring written documentation to expend unit funds. Auxiliary units are therefore not authorized to create accounts for, possess, or use credit or debit cards.

f. Common Examples of Authorized Expenditures. Auxiliary unit funds may be used to purchase or provide the following items. This list is not exclusive, and if there is any doubt about an authorized expenditure, the unit FN staff officer shall consult with the DSO-FN to determine whether to proceed with the expenditure or not.

- (1) Materials needed to teach an authorized boating safety class to the public, including: course books; course materials necessary to teach a class (e.g., materials to construct a training aid like a model lighted channel; a projector and screen; a laptop computer for instructor use; a course-completion certificate card maker); custodial fees; meeting room rentals; class refreshments (e.g., coffee; tea).
- (2) Authorized flags, pennants, and patrol signs.
- (3) Authorized Auxiliary uniform insignia on a one-time first-time basis for an individual Auxiliarist that effectively comprise a member enrollment kit. The following items are so authorized: new member shoulder boards; collar devices; Auxiliary ball cap (including Auxiliary unit ball cap); name tag; and sew-on equivalents.
- (4) Design and development of an Auxiliary unit logo.
- (5) Design, development, and procurement of authorized Auxiliary office and unit coins.



- (6) Materials and services needed for the conduct of unit conferences, meetings, ceremonial events (e.g., Change of Watch), and training events (e.g., boat rendezvous). This includes: meeting room rentals; copier rentals; audio/visual equipment rentals.
  - (7) Materials and services needed for unit fellowship are authorized provided no revenue from unit PE efforts and the sale of PE materials is applied for this purpose.
  - (8) Materials and equipment needed to meet Auxiliary-specific facility acceptance criteria, including: surface patrol placards; public advisory signs; Auxiliary-labeled life jackets.
  - (9) Authorized award and recognition items, including: replacement ribbons, medals, pins, devices, and insignia; certificate frames and folders; presentation items (e.g., Auxiliarist-of-the-Year plaque; program achievement plaque; Auxiliary retirement gift; unit coffee mug); and associated printing and engraving.
  - (10) Materials and services needed for the conduct of unit administrative duties and functions, including: Zoom meeting licenses; paper; laptop computers; printing and publishing services (e.g., for unit newsletters); and postal services.
  - (11) Gift presentation to Coast Guard Mutual Assistance, provided no revenue derived from unit PE efforts is applied for this purpose.
  - (12) Gift presentation to a Coast Guard unit or Coast Guard individual as authorized in reference (h), provided no revenue derived from unit PE efforts is applied for this purpose. In general, gifts to a Coast Guard unit must not exceed \$200 in value and must be non-cash in nature. Gifts to a Coast Guard individual must be under \$20 per occasion, non-cash in nature, and not cumulatively exceed \$50 per calendar year.
  - (13) Expressions of joy and sorrow specifically regarding unit members, including: condolence cards to immediate family of deceased unit members; flowers for deceased unit member funerals; get well cards for injured, sick, or hospitalized unit members. Similar expressions of joy and sorrow may also be provided in cases in which the subject of the expression is a Coast Guard military or civilian member.
  - (14) Bills for all Auxiliary unit dues as derived from each Auxiliary unit member.
- g. Common Examples of Unauthorized Expenditures. Unless falling within the scope of the previous section, Auxiliary unit funds may not be used to purchase materials and services in the following list. This list is not exclusive, and if there is any doubt about an unauthorized expenditure, the unit FN staff officer shall consult with the DSO-FN and DSO-LP. Particularly prohibited are:

- (1) Dues obligations of any enrolled unit member or prospective member regardless of their personal situation, membership status, activity level, or amount due.
- (2) Any Auxiliary uniform items other than those listed in section 3.f. above.
- (3) Presentation items for a non-retirement-eligible member's disenrollment from the Auxiliary.
- (4) Any gifts to members in recognition of their service as an elected or appointed officer or for any other reason not specifically authorized by this SOP.
- (5) Revenue derived from unit PE efforts and the sale of PE materials may not be used for social or fellowship activities.
- (6) Any gifts or donations to a non-Coast Guard or Coast Guard Auxiliary entity not specifically authorized by this SOP or references (a)-(e).

#### 4. Membership Transactions.

- a. Enrollments. Dues shall not be paid by an individual who is applying for Auxiliary enrollment until they have fully completed the Auxiliary enrollment process, have actually been enrolled by the DIRAUX, and have been issued a member ID number.
- b. Membership Dues. Auxiliary membership dues start at enrollment and are later collected annually as authorized by reference (a) and unit Standing Rules. The amount paid by the member shall be a composite of dues for the national, district, division, and flotilla organizational levels. Districts, divisions, and flotillas shall set their own dues rates. The amount collected shall be based on the sum of money fixed by a majority vote of the members at each Auxiliary level and may change if the membership votes to change the amount at that level. The annual dues list shall be pulled at national level on 1 January of each year. Auxiliary units are obligated to pay annual dues for any member on this list.
  - (1) Initial dues for new enrollees may be prorated. Each division and flotilla shall include their dues in this amount to determine the total to be paid by the member. Unit Standing Rules specify the due date for annual dues. Table 4-1 below exemplifies recommended prorated dues payments at national and district levels understanding division and flotilla dues are determined by those units.

**Table 4-1**  
**Membership Dues Pro-rata Table**

<b>Organizational Level</b>	<b>Annual</b>	<b>1<sup>st</sup> Quarter</b>	<b>2<sup>nd</sup> Quarter</b>	<b>3<sup>rd</sup> Quarter</b>
National	\$24.00	\$18.00	\$12.00	\$6.00
District	*	*	*	*
Division	*	*	*	*
Flotilla	*	*	*	*

\*As determined by the unit.

- (2) For collecting annual dues, a membership list shall be pulled from AUXDATA II to create a payment tracking log for the organizational level. The log shall contain member name, check number (or PayPal or Square), date of payment, and date of deposit to ensure all membership payments received are traceable.
  - (3) AUXDATA II should be periodically reviewed during the collection period to ensure the list is complete because members may transfer during this period. Since transfers are processed by DIRAUX, members will just show up on the unit's rolls. Consideration must also be given circumstances in which a member transfers to another unit between the time the member paid their annual dues for the next year and 31 December. If the member transferred during this period, the dues shall stay with the unit that collected the dues. Therefore, it is important to complete the member transfer before the dues are paid or after 1 January of the new calendar year so the unit that collected the dues remains the same unit to pay the dues on behalf of the member.
  - (4) As failure of a member to pay their financial obligation (i.e., pay their annual dues) shall result in disenrollment of the member in accordance with reference (a), so may failure of a unit to fulfill its financial obligation (i.e., fulfill its obligation to pay the annual dues for all members on its annual dues list) result in the suspension of the unit's vote on the appropriate board until the financial obligation is paid in full. For example, if a flotilla has not paid its annual dues bill in full then its vote on its division board may be suspended until paid in full. Such action may only be taken if this condition exists as a provision in the Standing Rules of the unit to which the appropriate board belongs.
- c. Disenrollments. For those members that retire, pass away, voluntarily disenroll, or fail to pay their dues, a Change of Membership Status form (ANSC-7035) must be submitted and fully processed to remove them from the unit's rolls. The units at all organizational levels of the member's COL shall remain obligated for their respective payments for any such members still on their rolls as of 31 December. The FC shall process the ANSC-7035, and the FSO-FN shall validate information regarding members that have not paid their dues after they have received their dues notice and the unit Standing Rules due date has passed.
5. Unit Financial Reports and Records.
- a. Components and Signatures. Reference (a) and unit Standing Rules provide guidance for maintaining financial controls. All units shall maintain well-organized reporting, records, and accounting systems that provide complete auditable records of all unit transactions. Signatures on any such reports and records shall be original. Digital and e-signatures are not authorized. These records include:
    - (1) Unit annual budgets.

- (2) Reconciled monthly checking bank statements and other bank statements.
  - (3) Receipts, disbursement vouchers, and authorization for payment.
  - (4) Deposit slips or records of deposits.
  - (5) General ledger that tracks transactions (QuickBooks product, Quicken product, Excel product, checkbook, or paper ledger).
  - (6) Log(s) of membership dues collection and public education student payments (including logs from PayPal and Square).
  - (7) Membership meeting financial reports. These reports should be kept straightforward and provide a readily understandable snapshot of the unit's financial status.
  - (8) ANSC-7025s.
  - (9) Copy of the unit's inventory.
  - (10) Copy of unit meeting minutes that include special motions for authorized expenses.
  - (11) Copy of any contracts, agreements, and/or grants impacting unit finances.
- b. Annual, Officer Relief, and For Cause. Reference (a) and unit Standing Rules provide requirements for the preparation and distribution of the ANSC-7025.
- (1) The annual end-of-year ANSC-7025 must be prepared in January after all bank statements have been received. The report must cover all financial transactions of the previous year.
  - (2) If a unit elected leader or unit FN staff officer changes during the year, an ANSC-7025 relief report must be completed and submitted to the DIRAUX within 30 days of the change.
  - (3) A unit elected leader may direct submission of an ANSC-7025 from a subordinate unit in their COL for cause at any time during the year (email acceptable). The unit elected leader must first notify and obtain approval from the DCO (email acceptable). The DCO must also consult with and obtain concurrence from the DIRAUX prior to issuing approval (email acceptable). Such directed report shall be submitted to the unit elected leader and their unit FN staff officer within 30 days of direction.
- c. Monthly. The unit FN staff officer shall prepare a unit financial report of deposits, disbursements, and bank accounts monthly and provide it to unit elected leadership and membership in writing. The report shall reflect segregation between general funds and PE funds to ensure respective balances are tracked and are properly managed.

d. Maintenance, Security, and Submission.

- (1) The unit FN staff officer shall maintain the financial reports and records for the unit. Financial reports and records shall include monthly financial status reports, bank statements, receipts, approved disbursements, and correspondence associated with all other financial transactions. Financial reports and records shall include the current year plus no fewer than six previous years.
- (2) Unit financial reports and records and materials (e.g., checkbooks) shall be kept secure by, and in the custody of, the unit FN staff officer whenever not in use. Proper safeguards shall be employed to ensure the prevention of loss throughout prescribed retention periods (e.g., paper reports and records shall be stored in dry protected spaces; separately-stored electronic back-ups of electronic files).
- (3) At no time shall unit financial reports and records fall out of custody of the unit FN staff officer or unit elected leaders, or any higher unit FN staff officer or elected leader in their COL. If unit financial reports and records must be physically transferred to another individual, then the custodial unit FN staff officer shall ensure the individual is aware of their obligation and requirement to similarly keep them secure whenever not in use.
- (4) Any unit financial reports and records submitted to DIRAUX shall only be in organized and collated electronic form. Paper reports and records shall not be submitted.

e. Retention.

- (1) Auxiliary unit financial reports and records, including all supporting documentation for expenditures, shall be treated in accordance with Coast Guard Unit Allotment Statute Reports, Registers of Transactions, Allotments, Obligations, and Expenditures as defined through reference (f) and provisions of reference (g).
- (2) As such, upon completion of the current fiscal year they shall be retained by the originating Auxiliary unit for a period no less than eight years after which they may be destroyed. Longer retention is authorized if deemed necessary for business or audit purposes.
- (3) Paper reports, records, and all associated documentation may be converted to electronic form and retained by the Auxiliary unit solely in that manner after a period of six years following completion of the current fiscal year.
- (4) ANSC-7025 reports submitted to the DIRAUX shall be transferred to the servicing Federal Records Center (FRC) after three years.

f. District/Regional Reports. The DCO shall include a brief narrative summary of their district/region's financial status in each quarterly report submitted to their respective

DNACO. This summary shall describe any specially-directed audits and ongoing investigations of financial irregularities.

- g. Meetings. Unit FN staff officers shall render a financial report at each regular meeting that includes all receipts and expenditures since the last report and the balance of funds remaining. If requested in advance, financial records shall be made available for membership to review.
- h. Availability to Membership.
  - (1) Auxiliary unit financial reports and records shall never be labeled, treated, or referred to as classified material, nor labeled, treated, or referred to as restricted in any way with respect to a request for same by any member of the Coast Guard or any Auxiliarist within the COL of the source Auxiliary unit.
  - (2) Requests for such reports and records by entities external to the Coast Guard (e.g., a commercial marine dealer; a Congressional or other governmental office) shall be referred from the unit via its COL to the DIRAUX for processing.
  - (3) Flotilla and division unit financial reports and records shall be made available to flotilla and division membership upon approval and shall remain readily available upon request by a member of the flotilla, division, or their COL for a period of no less than seven years (current fiscal year plus six additional years).
  - (4) District unit financial reports and records shall remain readily available upon request from a member of the district or their COL for a period of no less than seven years (current fiscal years plus six additional years).
  - (5) A servicing unit FN staff officer shall fill a request for any of these reports and records that are more than a year old within 30 days. Requests for these reports and records from Auxiliarists outside the unit's COL shall be provided at the convenience of the unit FN staff officer and with awareness of the unit elected leader.

## 6. Audits.

### a. Financial Audit.

- (1) Elected leaders need to be cognizant of the status of unit finances before accepting responsibilities of their office. Moreover, their awareness of such is an inherent obligation on behalf of the entire unit membership. Unit financial audits are an essential tool to promote and ensure fulfillment of this obligation.
- (2) Units financial audits shall be completed as follows:
  - (a) Within 30 days of the end of the fiscal year.

25 Feb 2022

- (b) Prior to any change in the unit elected leader unless sufficient time is not available. In such case it shall be completed within 30 days of the change.
  - (c) Prior to any change in the unit FN staff officer unless sufficient time is not available. In such case it shall be completed within 30 days of the change.
  - (d) Within 30 days of direction for such by the unit elected leader, DCO, DIRAUX, or other Coast Guard authority.
  - (e) As otherwise required by unit Standing Rules.
- (3) An audit shall examine associated documentation for any expenditure including checks themselves. The following minimum guidelines apply:

Number of Checks/Expenditures in the Quarter	Minimum Number of Checks/Expenditures to be Sampled*
1-50	8
51-100	15
101-200	30
> 200	15%

\*Specified minimum sample sizes represent 15% of the corresponding maximum numbers of checks. For every check in the sample discovered to have a financial irregularity or which gives rise to financial question, an additional 15% of the remaining checks shall be sampled.

- (4) Unit elected leaders shall establish a Financial Audit Committee to perform an audit of the unit's financial records. To avoid conflicts of interest, the committee shall not include the unit's current elected leaders, unit FN staff officer, or any of their family members. The committee shall conduct its functions in-person unless circumstances are so exceptional that they prevent doing so (e.g., a pandemic prevents face-to-face interactions; committee members live more than 50 miles away from each other so as to make in-person meeting impractical). In such circumstances, committee functions may be conducted by electronic means.
- (5) The Financial Audit Committee shall never be comprised of a single member. It should be comprised of at least three members, but may have two members if time and circumstance prevent more. It must include the incoming unit elected leaders and unit FN staff officer if triggered by a change in either unit elected leader or unit FN staff officer. The current unit FN staff officer shall facilitate audit preparation for the committee and be available to answer questions.
- (6) If an Auxiliary unit fails to comply with the procedures defined in this SOP, reference (a), or applicable unit Standing Rules, including failure to submit an ANSC-7025 as required, or if unit financial irregularities are suspected or discovered, the DCO may direct a financial audit. After the audit review, the DCO may take subsequent action deemed necessary and as authorized and appropriate. The DIRAUX has authority to

direct a financial audit at any time and take subsequent action deemed necessary and appropriate.

b. Inventory Audit.

- (1) Elected leaders need to be cognizant of the status of unit inventory before accepting responsibilities of their office. Moreover, their awareness of such is an inherent obligation on behalf of the entire unit membership. Unit inventory audits are an essential tool to promote and ensure fulfillment of this obligation. Moreover, Auxiliary units shall minimize inventory items and utilize audits as opportunities to identify unneeded, obsolete, excess, and inappropriate items and remove them from inventory.
- (2) Unit inventory audits shall be conducted for the following occasions:
  - (a) Within 30 days of the end of the fiscal year.
  - (b) Prior to any change in the unit elected leader unless sufficient time is not available. In such case it shall be completed within 30 days of the change.
  - (c) Prior to any change in the unit MA staff officer unless sufficient time is not available. In such case it shall be completed within 30 days of the change.
  - (d) Within 30 days of direction for such by the unit leader, DIRAUX, or other Coast Guard authority.
  - (e) As otherwise required by unit Standing Rules.
- (3) A unit inventory audit shall be included as part of its designated section of any ANSC-7025 submission. In some cases, the inventory section of the ANSC-7025 may not be structured to effectively document the unit's inventory. In such cases, the unit shall annotate the inventory section to indicate a separate inventory document has been attached and ensure the ANSC-7025 inventory section has all appropriate signatures.
- (4) Unit leadership shall establish an Inventory Audit Committee to perform an audit of the unit's materials inventory. To avoid conflicts of interest, the Audit Committee shall not include the unit's current elected leaders, unit MA staff officer, or any of their family members. The committee shall conduct its functions in-person unless circumstances are so exceptional that they prevent doing so (e.g., a pandemic prevents face-to-face interactions; committee members live more than 50 miles away from each other so as to make in-person meeting impractical). In such circumstances, committee functions may be conducted by electronic means (e.g., visual sighting of inventory items may be made via Zoom video connection).

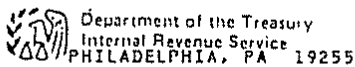


- (5) The Inventory Audit Committee shall never be comprised of a single member. It should be comprised of at least three members, but may have two members if time and circumstance prevent more. It must include the incoming unit elected leaders and unit MA staff officer if triggered by a change in unit elected leaders and/or unit FN staff officer. The current unit MA staff officer shall facilitate audit preparation for the committee and be available to answer questions.
- (6) If an Auxiliary unit fails to comply with the procedures defined in this SOP, reference (a), or applicable unit Standing Rules, including failure to submit an ANSC-7025 as required, or if unit inventory irregularities are suspected or discovered, the DCO may direct an inventory audit. After the audit review, the DCO may take subsequent action deemed necessary and as authorized and appropriate. The DIRAUX has authority to direct an inventory audit at any time and take subsequent action deemed necessary and appropriate.

25 Feb 2022

## Appendix A

**IRS Confirmation of U.S. Coast Guard Auxiliary  
Employer Identification Number (EIN)**  
(also available on the Auxiliary Leadership site: <http://agroup-bx.wow.uscgaux.info/content.php?unit=BX-GROUP&category=sop> )



DATE OF THIS NOTICE: 03-10-87 CP 575  
EMPLOYER IDENTIFICATION NUMBER: 52-1500576  
28086124 N

For assistance you may  
call us at:

962-2590 LOCAL BALTIMORE  
488-3100 DIST. OF COL.  
1-800-424-1040 OTHER MD

UNITED STATES COAST GUARD AUXILIARY  
COAST GUARD COMMANDANT G-BAU  
WASHINGTON DC 20593

or you may write to us at the  
address shown to the left. If you  
write, be sure to attach the bottom  
part of this notice

### Notice of New Employer Identification Number Assigned

Thank you for your Form SS-4, Application for Employer Identification Number (EIN). The number assigned to you is shown above. This number will be used to identify your business account and related tax returns and documents, even if you do not have employees.

Please keep a copy of this number in your permanent records. Use this number and your name, exactly as shown above, on all Federal tax forms that require this information, and refer to the number on all tax payments and tax-related correspondence or documents. Incomplete information or any variation used when filing tax returns, making FTD payments or subsequent payments may result in improper or delayed posting of payments to your account and/or the assignment of more than one EIN.

If your business is a partnership which must obtain prior approval for its tax year, the tax year you entered in Block 3 of your Form SS-4 does not establish a tax year. For guidance in determining if you must request prior approval and the method of doing so, see IRS Publication 538, Accounting Periods and Methods, available at most IRS offices.

Please note that the assignment of this number does not grant tax exempt status to nonprofit organizations. Any organization (other than a private foundation) having annual gross receipts normally of not more than \$5,000 is exempt by statute if it meets the requirements of section 501(c)(3) of the Internal Revenue Code. These organizations are not required to file Form 1023 (Application for Recognition of Exemption) or file Form 990 (Return of Organization Exempt from Income Tax). However, if the organization wants to establish its exemption with the Internal Revenue Service and receive a ruling or determination letter recognizing its exempt status, it should file Form 1023 with the Key District Director. For details on how to apply for this exemption, see IRS Publication 557, Tax-Exempt Status for Your Organization, available at most IRS offices.

Thank you for your cooperation.

25 Feb 2022

Appendix B

IRS Confirmation of U.S. Coast Guard Auxiliary  
Exemption from Federal Income Tax  
(also available on the Auxiliary Leadership site: <http://agroup-bx.wow.uscgaux.info/content.php?unit=BX-GROUP&category=sop>)

JUN 18 2004 2:51PM JAQUES ADMIRALTY

No. 2309 P. 1

U.S. DEPARTMENT OF THE TREASURY

Washington, DC 20224

William T. Kruglak II  
Suite 2258  
One Biscayne Tower  
Miami, FL 33131

Person to Contact:  
Marcus Owens  
Telephone Number:  
(202) 566-6269

Refer Reply to:  
S:BO:T:R:2-4

Date:  
NOV 18 1980

Dear Mr. Kruglak:

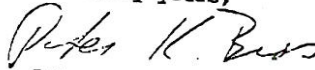
This is in response to your letter of July 2, 1980, in which you requested, in your capacity as Legal Counsel to the U.S. Coast Guard Auxiliary, clarification of the federal income tax status of the Auxiliary.

As the Coast Guard Auxiliary was created by Act of Congress as a nonmilitary organization administered by the Commandant of the Coast Guard under the direction of the Secretary of Transportation, the Auxiliary is an integral part of the United States Government. As such, the Auxiliary is not subject to federal income tax nor is it required to file federal income tax returns.

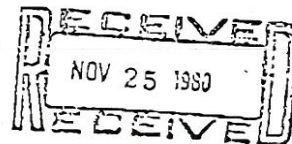
You have also requested that the Auxiliary be listed in all Internal Revenue Service publications as an exempt organization. Please be advised that the publication to which you refer, Publication 78, Cumulative List of Organizations Described in IRC 170(c), does not include integral parts of federal, state or local governments although those entities are not subject to federal income tax, thus we are unable to include the Auxiliary in the publication. As noted, however, in the preface to that publication, contributions to a subdivision of the U.S. Government are deductible from federal income tax by donors under IRC 170(c)(1) if the contribution is made exclusively for public purposes.

We trust the foregoing information is helpful.

Sincerely yours,



Peter K. Bros  
Chief, Rulings Section 2  
Exempt Organizations  
Technical Branch





Commander  
XXXXX Coast Guard District

AUX-SOP-008(A)

25 Feb 2022

DIRAUX office street  
DIRAUX office city / state / zip code  
Staff Symbol: dpa  
Phone: DIRAUX phone number  
Fax: DIRAUX fax number

**Appendix C  
Template**

16790  
XX YYY ZZZZ

**TAX EXEMPTION CERTIFICATE  
FOR FEDERAL GOVERNMENT AGENCIES  
FOR OCCUPANCY OF HOTELS, MOTELS, AND SIMILAR ACCOMMODATIONS  
(Pursuant to Articles 28 and 29 of the Tax Law)**

XXXXXX State Taxpayer Identification Number (TIN): \_\_\_\_\_  
U.S. Coast Guard Auxiliary Employer Identification Number (EIN): 52-1500576

To: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This is to certify that I, the undersigned, am a representative of the United States Government Agency indicated below, and that the charges for the occupancy of the above establishment on the dates specified below has been or will be paid for by such government agency, and that such charges are incurred in the performance of my official duties as a representative or employee of such U.S. Government agency.

DEPARTMENT / AGENCY: U.S. Department of Homeland Security / U.S. Coast Guard

Address: Commander (dpa)  
XXXXXX Coast Guard District  
DIRAUX office street  
DIRAUX office city, state, zip code

Name of employee / representative: \_\_\_\_\_

Signature of employee / representative: \_\_\_\_\_ Date: \_\_\_\_\_

NOTE: A separate exemption certificate is required for each occupancy and for each employee / representative.

## Appendix D

### Acronyms

ANACO-CC	Assistant National Commodore – Chief Counsel
ANACO-CF	Assistant National Commodore – Chief Financial Officer
ANSC	Auxiliary National Supply Center
ANSC-7025	Financial Report of an Auxiliary Unit form
ANSC-7035	Change of Membership Status form
AuxA	Coast Guard Auxiliary Association, Inc.
AUXDATA II	Auxiliary Database II (Auxiliary Information System of Record)
CG-BSX	U.S. Coast Guard Office of Auxiliary and Boating Safety
CHDIRAUX	Chief Director of Auxiliary (CG-BSX)
COL	Chain of Leadership
DCDR	Division Commander
DCO	District Commodore
DCOS	District Chief of Staff
DIRAUX	District Director of Auxiliary (dpa)
DSO-FN	District Staff Officer – Finance
DSO-LP	District Staff Officer – Legal/Parliamentarian
EIN	Employer Identification Number
EXCOM	Executive Committee
FC	Flotilla Commander
FN	Finance appointed staff office designator
FDIC	Federal Deposit Insurance Corporation
FOIA	Freedom of Information Act

FRC	Federal Records Center
FSO-FN	Flotilla Staff Officer – Finance
FTCA	Federal Tort Claims Act
GRS	General Records Schedule
ID	Identification
IRS	Internal Revenue Service
MA	Materials appointed staff office designator
NACO	National Commodore
NCUA	National Credit Union Administration
PE	Public Education
PIN	Personal Identification Number
SO-FN	Division Staff Officer - Finance
SOP	Standard Operating Procedure
SR	Secretary/records appointed staff officer designator
SSN	Social Security Number
TIN	Taxpayer Identification Number
TPI	Two-Person Integrity
VCDR	Division Vice Commander
VFC	Flotilla Vice Commander
VNACO	National Vice Commodore