

Important Notice:

This message is an official communication being delivered to you as a member of the US Coast Guard Auxiliary.


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Auxiliary Leadership Link

The digest of US Coast Guard Auxiliary activity



13 Sept 2018

To: All Auxiliarists



The Coast Guard Auxiliary is recognized by the Internal Revenue Service as a government entity. The United States Coast Guard Auxiliary 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. We are not.

In contrast, the Coast Guard Auxiliary Association, Inc., ("The Association" or "CGAuxA"), 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. See the Auxiliary Manual Chapter 5, section H. 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 the Association.

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. Your DSO-LP should be requested to handle that process.

The applicable Commandant Instruction states that the proper Federal taxpayer identification number (sometimes called “employer identification number” or “EIN”) issued by the IRS for all units of the Auxiliary, 52-1500576, should be used on all Auxiliary unit accounts. See Auxiliary Manual, COMDTINST M16790.1 (series) Chapter 5 subsection N.3. No unit may obtain or use any other identification number. Units that have accounts under any other number shall request that the financial institution in which those accounts are held replace that number with the authorized number.

There are no exceptions. 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.

Under no circumstances may an Auxiliarist acting on behalf of a unit of the Auxiliary communicate with the Internal Revenue Service for any purpose without permission from the Chief Director of the Auxiliary obtained through the chain of leadership and management. “Auxiliarists shall not communicate with officials of other Government agencies in the name of the Auxiliary unless the Chief Director determines that the need for such communication is consistent with Coast Guard and Auxiliary policy, and grants specific permission in advance of the communication...” See Auxiliary

Manual, Chapter 5 subsection B.1 **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.**

There are exceptions to this instruction; however none of those exceptions authorize communication with the Internal Revenue Service on behalf of a unit of the Coast Guard Auxiliary without first obtaining the required permission.

Any questions regarding this message should be directed to the district's DSO-LP through the appropriate chain of leadership and management.

Richard A. Washburn

National Commodore

United States Coast Guard Auxiliary

