

Term	Definition	Appears On Group 990
Annual Financial Report (AFR)	The Annual Financial Report (AFR) is a financial report produced yearly by the units to assist the National Office Finance Department with filing the group Form 990 tax return, with the IRS. Units that do not submit an AFR will not be included on the group 990 and may be at risk of losing their 501 (c) (4) status.	
Prior Year Financial Compliance Status	Refers to the financial state of the prior year's Annual Financial Report submission. It is used to inform current actions or assessments. This field is auto populated based on the status from the prior year's AFR.	
Unit Name and Number	The Name and Number assigned to the unit during the chartering process. The number must be entered to begin the AFR submission process	Yes
EIN	The Employer Identification Number (EIN) is a unique nine-digit number assigned to the Unit by the IRS upon applying for one to be used by the unit for banking purposes and required by the IRS to be included on the National Office group 990 filing. The number must be maintained by the unit, and the unit must be in good standing to avoid revocation of the unit 501(c)(4) status. If the last four digits of the auto populated EIN do not agree with the EIN maintained by the unit or you do not have an EIN, click "no" and set up a time to meet with U&C to resolve.	Yes
State Tax ID Number	A unique identifier assigned by the state to businesses/organizations operating within its jurisdiction. This number is used for State-level reporting and other official interactions with the state government.	
Unit Type	The classification given to the Unit during the chartering process. The classifications are auto populated accordingly: State Conference, Adult Branch, Youth Council, Prison Branch and College Chapters	
Zero AFR	An AFR that is completed by a newly chartered or reactivated Unit. Youth & College Units who do not have bank accounts in the Units name will also complete a "Zero AFR". Recently Chartered or Reactivated Units will have a zero assessment for the year they were reactivated. For Youth and College Units who do not have bank accounts and are managed by adult branches (or their schools). The ZERO AFR is to attest that they were active, however, they did not have any financial transactions in their name during the year. A zero AFR is completed so the unit can be included in the Group 990 that is filed. An EIN is required, and the minimum AFR assessment is applied. A Zero AFR is also completed by a College Chapter whose finances are managed by the University and operates using the school's EIN. Therefore, they will not be able to be reported on the National Offices Group 990 filing report.	
Chartered Unit	Unit that has received new charter approval by the National BOD during one of the quarterly Board Meetings.	Yes
Reactivated Unit	An inactive/dormant Unit that has received charter approval by the National BOD to be reactivated during one of the quarterly Board Meetings.	Yes
Do you have travel expenses outside of National and State Conventions?	Travel approved by the Units' executive committee such as travel on behalf of the NAACP to attend things like: CRITI, SC Meetings. Include any travel costs incurred by the Unit other than National and State conventions. Costs such as transportation (rideshare, airfare, train tickets, etc), lodging and meals.	
Are there any officers who pay reoccurring expenses for the Unit?	Include any expenses reimbursed to the unit officers. Include the name of the officer, amount, and reason for reimbursement.	
Group 990 Reporting Data	Data collected from the units through the AFR submission for the purpose of Group 990 reporting.	
Did your Unit complete Form 1096 for 2024?	A summary tax form filed (on behalf of the unit) with the IRS to accompany forms filed to report non-employee compensation (reported on 1099s). Form 1096 is not required if 1099s are filed electronically.	Yes
Did your Unit complete Form 1096 for 2024?	See above.	
Did your Unit file a W-2 form for the current AFR year?	Wage and tax statement that employers are required to provide their employees and the Social Security Administration (SSA) each year. Form W-2 details total annual wages paid to an employee and the amounts of federal state and local taxes withheld.	Yes

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Did the Unit pay any independent contractor more than \$100,000 for services provided during the year?	Vendors or Individuals (non-staff) that partnered with the Unit to provide goods or services that exceeded \$100,000 or more. Please provide the name of the company or individual, the service they provided, and the amount paid.	Yes
Did the Unit receive noncash donations of items valued at \$5,000.00 or greater?	Non-cash items include stocks, bonds, other publicly traded securities, vehicles, furniture, clothing, appliances, sporting goods, artwork, and any item contributed to the branch other than cash, checks or by credit card. If yes, please provide details on the Contributor/Donor, value of the noncash item, revenue received by the unit if the noncash donation item is sold, and type of property donated.	Yes
Is there at least one (1) bank account in the Unit's name?	If yes, include all accounts (the name of the bank, the account name(s) and numbers) where unit funds are deposited, to include checking, savings, Certificates of Deposit (CD), Investment Accounts.	
Restricted and Other Income	Restricted income refers to funds, often donations or grants, that are earmarked by the donor for a specific purpose, project, or time period and cannot be used for the organization's general operations. These restrictions are legally binding. This question refers to restricted grants and other income from Scholarships and Advertising.	
Grants	A grant offers an opportunity to advance the mission and strategic goals of an organization with an investment from local, corporate, community, state, or federal entities. Grants are an opportunity for units to obtain the funding needed to accomplish measurable impact in our community. A grant can be restricted by the grantor for a specific purpose or an unrestricted grant to be used by the unit as needed to carry out the unit initiatives. For AFR purposes, grants that are restricted must be supported with a grant agreement signed by the donor detailing how the funds are to be utilized by the unit.	Yes
Scholarships	A payment made to support a student's education, awarded based on academic or other achievement. Unit Scholarship fundraisers/solicitations are not considered restricted income for the purpose of AFR reporting.	Yes
Advertising Income	Advertising income is the monetary income that the Unit earns from displaying paid advertisements on their websites, social media channels, or other platforms and print.	Yes
Schedule A - Employment	Employees (W-2) full time and part time are reported in this section	Yes
Schedule B - Contributions	Individual and Corporate donations to the Unit. All Contributions from a single funder need to be documented in this section of the AFR. The amounts entered here will calculate in the total income section of the AFR. Itemized contributions over \$1,000 must be listed individually. Contributions totaling less than \$1,000 may be grouped together and entered as one line item.	Yes
Income	Funds that a brought into the Unit donated to support the mission of the organization.	
Membership		
Membership Income	Income generated by collecting unit membership fees locally.	Yes
Membership Refund from National	Overages - Funds paid to the Unit from the national office for membership fees collected on the NAACP website.	
Scholarships & Restricted Income (990)		
A.C.T-S.O./B.T.S.-S.I.S.	Funds received from donors/ funders and specifically earmarked for ACT-SO, Back-to-School and Stay-in-School.	Yes
Restricted Scholarship Funds	Unsolicited funds donated to the unit to help students with school costs, including tuition, supplies, or books. They are restricted because they are unsolicited, and the person, group or funder noted they are to be used for scholarships and nothing else.	Yes
Civic engagement/voting	Funds received for the purpose of helping people get involved in the community. This includes volunteering, community service projects, and voter education. These are restricted because the person or group that gave the money specified their intent for the funds to be used only for civic engagement (example: GOTV funds).	Yes
Program Income	Funds received from funder/donor with documentation specifically outlining terms and conditions of the award. These funds are restricted because the funder specified that they are to be used for a specific program by the NAACP unit.	Yes

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Restricted funds received from NAACP National Office	Funds received directly from the NAACP National Office. These include the Grow and Build grants.	Yes
Awarded Grants	Funds awarded from a grantor with documentation specifying the terms, conditions and designated purpose for which the funds must be used. Examples of supporting documentation include grant award letters, grant agreement, and Memorandum of Understanding (MOU).	Yes
Federal, state or local grant	Funds awarded from the Federal, State or local Government restricted for the purpose outlined in the grant award letter. Supporting documentation must be provided. Beginning in 2026, these grants must be approved by the National Office General Counsel and the President/CEO.	Yes
Interest Income (990)		
Certificate of Deposit (CD)	Interest generated by any CDs held by the unit.	Yes
Savings Account	Interest generated by any unit savings and/or investment accounts.	Yes
Unrestricted Income (990)	Income that has no restrictions on its use that is donated to the Unit for no specific purpose other than general support.	
contributions/donations	A voluntary gift of money, property, or services given to the unit without specific intentions for the use of funds.	Yes
Bequests	A gift of personal property, such as money, made to the unit in a will or trust.	Yes
Advertising	Communication in which a product, brand or service is promoted to a viewership to attract engagement and sales.	Yes
Freedom fund	Fundraiser established by NAACP units to support the mission of eliminating racial discrimination and ensuring equality.	Yes
Banquet	Fundraiser for local units to generate funds for civil rights work.	Yes
Mother/woman of the year	Fundraiser for local units to nominate and celebrate women participants who raised the most money for the organization.	Yes
State conference fundraising income	Revenue generated by State Conferences from fundraising activities to support local adult and youth units under their conference.	Yes
EXPENSES	Expenses are the costs the unit must pay for running its activities and programs. This includes things like rent, supplies, travel, and event costs. All money spent during the year is reported as Expenses in the AFR (Form 990).	
Do you rent/lease a Facility	This means the unit pays money to use space on a regular basis. It could be an office used all year, a room rented every month for meetings, or a storage unit for supplies. If the unit pays for a space like this often, answer “Yes” on the AFR and include how much was spent under “Occupancy Expenses.”	Yes
Facility rent	Facility Rent is the amount the unit pays to use a building or space, such as an office, meeting room, or storage unit. Regular payments for these spaces should be listed under Facility Rent in the AFR.	Yes
Insurance	Insurance protects the unit by helping cover costs if something goes wrong, like if someone gets hurt at an event or if property is damaged or stolen. Include these expenses under Insurance in the AFR.	Yes
Repairs & maintenance	Repairs & Maintenance covers the work done to fix or take care of the unit’s buildings, equipment, or office items. This can include fixing a broken door, cleaning, or making sure machines are working well. Include these expenses under Repairs & Maintenance in the AFR.	Yes
Utilities	Utilities are the basic services the unit pays for to keep the office or meeting place working. These include electricity, water, and gas. Include these expenses under Utilities in the AFR.	Yes
Office expenses	Office Expenses include the costs the unit has for running the office. This can cover things like supplies, paper, pens, internet, phone bills, and small repairs. Include these expenses under Office Expenses in the AFR.	
Supplies	Supplies are everyday items the unit uses to keep the office running, like paper, pens, printer ink, and envelopes. Include these expenses under Office Expenses – Supplies in the AFR.	Yes
Equipment	Equipment includes items the unit buys that last a long time and help with daily work. Examples are computers, printers, cameras, or chairs. Include these expenses under Equipment in the AFR.	Yes
P.O.B rent	P.O.B. Rent refers to the fees the unit pays to rent a Post Office Box (P.O. Box) at the post office. A P.O. Box provides a secure place for the unit to receive mail. Include these expenses under P.O.B. Rent in the AFR.	Yes
Postage/shipping	Postage and Shipping include the costs the unit pays to send letters, packages, or materials through mail or delivery services. Include these expenses under Postage/Shipping in the AFR.	Yes

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Telephone/internet	Telephone and Internet expenses are the costs the unit pays to use phone and internet services. These services help the unit communicate and stay connected. Include these expenses under Telephone/Internet in the AFR.	Yes
Printing/subscriptions	Printing and Subscriptions include costs for printing newsletters, flyers, or reports, as well as fees for magazines, newspapers, or online services the unit uses regularly. Include these expenses under Printing/Subscriptions in the AFR.	Yes
Advertising	Advertising is the cost the unit pays to promote events, programs, or services. This can include ads in newspapers, on websites, social media posts, or flyers. Include these expenses under Advertising in the AFR.	Yes
National & state convention/events expenses	These are costs the unit pays to take part in national or state conventions, conferences, or special events. This can include registration fees, travel, meals, and lodging. Include these expenses under National & State Convention/Events Expenses in the AFR.	
Travel	Travel expenses are costs the unit pays when members go somewhere for meetings, events, or other official activities. This includes things like gas, bus or plane tickets, hotels, and meals while traveling. Include these costs under Travel in the AFR.	Yes
Lodging	Lodging is the cost of a place to stay, like a hotel or motel, when the unit members travel for meetings or events. Include these costs under Lodging in the AFR.	Yes
Transportation	Transportation includes the costs the unit pays to get from one place to another for official unit activities. This can be bus, train, taxi, rideshare, or gas for a car. Include these expenses under Transportation in the AFR.	Yes
Convention/conference assessments	Fees the unit pays to participate in conventions or conferences. The fees help cover the costs of the event, like meeting rooms, materials, and speakers. Include these costs under Convention/Conference Assessments in the AFR.	
State Conference assessments	State Conference Assessments are fees the unit pays to participate in state-level conferences. These fees help cover the costs of the event, such as rooms, materials, and speakers. Include these fees under State Conference Assessments in the AFR.	Yes
National Convention assessments	National Convention Assessments are fees the unit pays to take part in the national convention. These fees help cover the costs of the event, like meeting spaces, materials, and speakers. Include these fees under National Convention Assessments in the AFR.	Yes
Tickets	Tickets are the costs the unit pays to buy entry or admission to events, such as fundraisers, conferences, or special programs. Include these expenses under Tickets in the AFR.	Yes
Registration Fees	Registration Fees are the costs the unit pays to sign up for events, conferences, or workshops. These fees let members officially attend and participate. Include these costs under Registration Fees in the AFR.	Yes
Other	Other expenses include costs that do not fit into the main categories in the AFR. These are miscellaneous or unusual expenses the unit incurs. An explanation is required for all expenses included in Other.	Yes
Membership expenses	Membership expenses are the costs the unit pays to support its members. This can include things like membership dues paid to the national or state NAACP office, printing membership cards, or materials for recruiting and keeping members. Include these costs under Membership Expenses in the AFR.	
Remittances to National Office	Remittances to the National Office are payments the unit sends to the National NAACP. These usually include membership dues or other fees your unit owes. Include these costs under Remittances to National Office in the AFR.	Yes
Membership Drive	A Membership Drive is an effort the unit makes to recruit new members or encourage current members to renew. Costs related to flyers, events, or promotions for the drive should be recorded under Membership Drive in the AFR.	Yes
National assessments	National Assessments are fees the unit pays to the National Office. These fees help support the work and programs of the national NAACP. Include these costs under National Assessments in the AFR.	
Current year	This is the amount the unit owes or pays to the national NAACP for the current year. It includes fees or dues that support national programs and operations. Report this cost under National Assessment Current Year in the AFR.	Yes
Prior Years	This is the amount the unit still owes or pays for national fees from past years. It includes any unpaid fees or dues from before the current year. Report this under National Assessment Prior Years in the AFR.	Yes

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Late Filing Fee	This is a fee the unit pays if the report or payment to the national NAACP is submitted after the filing deadline. It is a penalty for late filing. Include this fee under National Assessment Late Filing Fee in the AFR.	Yes
Fundraising Assessment Paid	This is the amount the unit pays as a fee or share of money raised during fundraising events. It helps cover costs related to fundraising activities. Include these costs under Fundraising Assessment Paid in the AFR.	Yes
Date/Amount/Check Number	This is the fee the unit paid to the National Office based on money raised during fundraising events. It helps cover the costs related to those events. Date: The day you made the payment Amount: How much you paid Check Number: The number on the check used for payment (if you paid by check)	
State assessments	State Assessments are fees the unit pays to the state conference. These fees help support state-level programs and activities. Include these costs under State Assessments in the AFR.	
Current year	This is the amount the unit owes or pays to the state conference for the current year. It includes fees or dues that support state programs and operations. Include this cost under State Assessments Current Year in the AFR.	Yes
Prior years	This is the amount the unit still owes or pays for state fees from past years. It includes any unpaid fees or dues from before the current year. Include this expense under State Assessments Prior Years in the AFR.	Yes
Late filing fee	\$100 applied after March 1 for AFRs submitted after that date.	Yes
Civic engagement expenses	These are costs incurred while carrying out activities that foster community involvement and advocacy.	
Community service	Expenses for unpaid work performed for the benefit of the community.	Yes
Voter education/registration	Expenses used to ensure people in the community understand their rights, political systems, and how and where to vote.	Yes
Youth oriented services	Expenses used for programs and/or activities designed to meet specific needs of children and adolescents.	Yes
Grants & scholarship expenses		
Grants	Expenses used in relation to grant received (sum of money by a government or organization for a specific purpose).	Yes
A.C.T.-S.O.	Expenses used in relation to funds received from donors/ funders and specifically earmarked for A.C.T.-S.O.	Yes
Scholarships	Expenses used to offset costs for funds received to help students with school costs, including tuition, supplies, or books.	Yes
Restricted Income Expense Other	Expenses related to qualifying restricted income.	Yes
Fundraising	Expenses related to qualifying fundraisers.	
Food	Expenses to purchase food for fundraising events.	Yes
Advertising	Expenses for communication in which a product, brand or service is promoted to a viewership to attract engagement and sales.	Yes
Event speakers	Expenses for individuals/groups who deliver speeches or presentations at conferences/fundraisers to share expertise and inspire action.	Yes
Awards/gifts	Expenses for gifts/awards in relation to recognition of merit and/or achievement.	Yes
Postage/shipping	Expenses for postage and shipping the unit pays to send letters, packages, or materials through the mail or delivery services.	Yes
Telephone/internet (Fundraising)	Expenses for phone and internet services paid by the unit.	Yes
Equipment rental	Expenses for temporarily renting equipment in relation to fundraisers and community events supported by the unit.	Yes
Printing	Expenses for printing/producing books, newspapers, and other printed materials related to the unit events/services.	Yes
Facility rent	Expenses for payments for commercial space and/or event venue related to NAACP events/services.	Yes

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Event insurance	Expenses for insurance policies tied to events held by NAACP unit to protect from financial loss due to unforeseen circumstances.	Yes
Other	Expenses incurred by the unit for purposes not specified. A detailed explanation must be included for any expenses included in "Other".	Yes
General operating expenses		
Executive committee meetings	Gatherings of the unit's leadership to discuss and make decisions. Expenses related to these meetings like room rental, refreshments, or materials should be recorded under Executive Committee Meetings.	Yes
Legal/court fees	Legal/Court Fees are the costs the unit pays for legal services or court-related expenses. This can include lawyer fees, filing fees, or any costs associated with a lawsuit or legal matter.	Yes
Bank fees	Bank Fees are charges the unit pays to the bank for services like account maintenance, wire transfers, or overdraft fees.	Yes
License/tax fees	License/Tax Fees are the costs the unit pays for required licenses, permits, or taxes. This can include business licenses, sales tax, or other local, state, or federal fees.	Yes
Contributions/Donations	Funds the unit gives to other organizations or causes, rather than receiving donations. These could be charitable contributions or funds given to support programs, events, or other activities aligned with the unit's mission.	Yes
Other	Any costs the unit incurs that do not fit into the specific categories listed in the AFR. These are miscellaneous expenses that might be unique to the unit's activities, such as unexpected or one-time costs.	Yes
FUND BALANCE ANALYSIS		
Total cash balance on hand on December 31st	Total cash balance held by the unit as of December 31st.	
Total income	The total amount of money the unit raised or brought in from January 1 to December 31. This includes all money from donations, fundraising events, membership fees, grants, and any transfers. which are amounts moved between accounts.	
Total expenses	The total amount of money the unit spends from January 1 to December 31. This includes all costs like office supplies, event costs, salaries, and other payments made for activities and programs. It also includes any transfers, which are amounts moved between accounts.	
Net income/(loss)	Net Income is the money the unit has left over after all expenses and other deductions are subtracted from the income brought in over the year. Net Loss occurs when the unit total expenses are greater than the total income resulting in a negative balance.	
Total cash balance on hand on December 31st	Total cash balance held by the unit as of December 31st.	
Is the bank account above interest-bearing?	Interest-bearing bank account is a type of account where the bank gives the unit interest for keeping money in the account. If the unit has this type of account, it earns a little extra money over time.	
Total interest-bearing account balance	The total amount of money in the unit's bank account that earns interest. This is the money in accounts where the bank gives your unit extra money over time (called interest) for keeping it there.	
ASSESSMENT CALCULATION		
Total membership as of January 1	Auto populated: The unit's membership total as of January 1st of the AFR reporting year.	
Total membership as of December 31,	Auto populated: The unit's membership total as of December 31st of the AFR reporting year.	
Percentage change	Auto populated: Percentage change = $[(\text{Total membership as of December 31} - \text{Total membership as of January 1}) / \text{Total membership as of January 1}] * 100$	

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Minimum assessment	Auto populated: If the Unit did not host a fundraising event for the year, a minimum assessment is still due to the National office based upon the total membership of the Unit as of December 31 and as recorded by the National office.	
Assessment % (15% or 25%)	Auto populated: For units that increased their total membership by thirty-five percent (35%) or higher between January 1, and December 31, they may submit fifteen percent (15%) of their net results from all fundraising activities instead of twenty-five percent (25%).	
Fundraising income	Auto populated: This field is pulled from the total Fundraising income field in Part I Income.	
Fundraising expenses	Auto populated: This field is pulled from the total Fundraising expense field in Part II expenses.	
Fundraising net income (loss)	Auto populated: Fundraising Income (loss) = Fundraising income - State Assessments - Fundraising Expenses.	
Fundraising assessment	Auto populated: Fundraising assessment= (Fundraising net income (loss) X Assessment %).	
Total assessment and other fees due today include		
Assessment due	Auto populated: The larger of the two: Fundraising Assessment or Minimum Assessment.	
Late fee	\$100 applied for AFRs submitted after March 1st.	
Fundraising Assessment Paid	Fundraising Assessments submitted to the National Office during the AFR year and prior to submitting the AFR. These are not to be confused with assessments paid for the prior year's AFR.	
Residual Amount Owed/Owing	Outstanding balances carried over from unpaid previous AFRs.	
Calculated Amount	Total amount calculated = Total amount Due + Residual Amount Owed/ Owing	
Preparer's email	This should always be the email address of the current treasurer even if the outgoing treasurer prepared the AFR. The outgoing treasurer shall review the AFR with the incoming treasurer prior to exiting the role.	
Detailed bank Statements and Cashed checks	An official record from a bank that provides a comprehensive summary of all financial transactions in a bank account over a specific period, typically a month. It includes the account's starting and ending balances, a list of every deposit and withdrawal, transfer details, fees, and any interest earned. This detailed record allows account holders to track spending, verify account activity, detect errors or unauthorized transactions, and serve as proof of financial history. Copies of checks that have cleared the account must be included as a part of the detailed bank statements.	
Additional Glossary Terms		
Paper Trail	A documented record of actions, decisions, or events that can be used to trace an individual's or organization's activities, often in a legal, financial, or professional context.	
Unit Number	is a unique identifier assigned by the national office to a newly approved and chartered local unit. The number is determined during the chartering process and serves to officially recognize the unit and its jurisdiction.	
Regional Office	The country is divided into seven regions, each with a regional office responsible for coordinating activities and efforts within its region.	
State/State-Area Conferences	These conferences oversee activities within their specific states or areas.	
Branches	Local units that organize activities and conduct fundraising for the organization.	
College Chapters	Student-focused chapters at universities and colleges that organize to advocate for civil rights.	
Youth Councils	Local groups for younger members (High School Chapters, Junior Youth Councils).	
Membership	An individual who financially supports the organization's mission to ensure political, educational, social, and economic equality and to eliminate race-based discrimination, thereby becoming part of a collective movement for civil rights and social justice. Membership implies joining a network of activists working towards a more equitable society through advocacy, community programs, and direct action, with the specific benefits and requirements varying between local branches.	
Membership Fee	The required annual or lifetime dues paid to join the organization and support its mission. Membership fees provide both funding for the NAACP's work and access to the organization's network and benefits for the individual.	
Membership in Good Standing	To be a member in "good standing" an individual must have paid their required membership fees to the local branch, which is necessary to vote in branch elections or run for office.	

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Membership Types	<p>Annual Memberships</p> <p>Adult (Ages 21 & older) – \$30</p> <p>Youth (Ages 20 & under) – \$10</p> <p>WIN (Women In NAACP) Membership – \$10 (only available to active members)</p> <p>Prison Membership - \$12.00</p> <p>Lifetime Memberships</p> <p>Junior Life (Ages 13 & under. Payable in annual installments of \$25 or more) – Total \$100</p> <p>Bronze Life (Ages 14-20 Payable in annual installments of \$80 or more) – Total \$400</p> <p>Silver Life (Payable in annual installments of \$75 or more) – Total \$750</p> <p>Gold Life (Payable in annual installments of \$150 or more) – Total \$1,500 Only available to Fully Paid Silver Members</p> <p>Diamond Life (Payable in installments of \$250 or more) – Total amount \$2,500 (Only available to Fully paid Gold Members)</p> <p>*Corporate Membership</p>	