

2000 – 2001 Legion Year Review

By PPC Wing Y. Tam

Time and tide wait for no man. This year marks the 60th Anniversary of the Lt. B.R. Kimlau Chinese Memorial Post #1291. As we commemorate this milestone, our post will publish a special journal. I was told to write a brief report of my service as Post Commander.

I am grateful to my staff and the officers for their support, as it would not have been possible, to fulfill my mission. As post commander, every decision made, every executive action taken, was for the membership to have the tools and conditions, to build on our dream of a stronger, and safer society, and a more prosperous American Legion organization.

The following are the two most important projects accomplished during my term:

1 - The initial filing of Form 990. Since inception, the American Legion Lt. B.R. Kimlau Chinese Memorial Post 1291, and the Chinese American Veterans Memorial Building Committee New York Inc. (CAVMBC) had never filed IRS Form 990. According to IRS Tax Code 501(c)(19)- Tax exempt non-profit organizations: each organization must file Form 990, to report annual incomes and expenses.

In order to fulfill this mission, I initiated meetings with our Compliance Committee. We worked together, in analyzing the IRS Tax Code 501(c)(19). After several months of study, the committee determined that: (1) The Compliance Committee members should attend a tax seminar held by the Chinese Consolidated Benevolent Association (CCBA). Mr. Bernard Pao, then CPA of CCBA invited the staff of IRS North Regional Office, to explain the reasons for filing Form 990 for non-profit organizations. (2) The inquiry of a licensed CPA opinion. (3) The retention of an attorney, with a specialty in tax exemptions for non-profit organizations.

Following his detailed analysis of our financial records and the By-Laws, the attorney offered his recommendations. (1) All financial routines should be in strict compliance. The IRS Tax Code 501(c)(19) clearly prescribed that no profit shall be shared with the directors, officers, and or members of organization. (2) The combined of the By-Laws of the American Legion post and the CAVMBC. (3) The filing of a single set of Form 990 to include both the American Legion and the CAVMBC. (4) The marking of the filing status "INITIAL" for Form 990. (5) To submit a request for property tax reduction, from the NYC Department of Finance after three consecutive filings of Form 990, as the American Legion is exempt from Federal Taxes, and occupied part of the building.

Subsequent to our discussion about the attorney's recommendations, all the members agreed to follow his advice. During the general membership meeting, I explained why we needed to file Form 990, why we had to begin stricter accounting procedures, and asked for cooperation in order to build a stronger organization.

On September 2000, we submitted the initial filing of Form 990. We were very lucky because the IRS did not question the filing. After three consecutive filings, we sent an application for property tax reduction to the NYC Department of Finance on July 2004. Two months later, we received approval of partial tax reduction from NYC, effective July 1, 2004.

I really appreciate all the members of the Compliance Committee: Fang A. Wong, Frank Gee, Theodore Leong, Wan Y. Tam, Richard Shin, Hong C. Chin, John Yee, Joseph Wong, Roy Eng, Ging F. Louie, and Jamason Wu. I could not have fulfilled my goals without their cooperation and efforts.

2 - Establishing the Tai Chi For Life Program: Ms. Ailee Kuk Tsang, Community Liaison of NYU Downtown Hospital (NYUDH) and Ms. Henrietta Ho-Asjoe, then Director of the Chinese Community Partnership for Health (CCPH) of NYUDH met with me. The proposal was that NYUDH would like to install a Tai Chi for Life Program, in the community. They lacked teachers and a place. I thought it was a good idea, as we could provide what they needed, and also meet our goal in "We serve with pride!" I contacted Ms. Ailee Kuk Tsang and Ms.

Henrietta Ho-Asjoe. I told them we could provide teachers and a place, without charge. They assured me that they had the volunteer workers and the medical staff to support the program.

Tai Chi for life Program started in February 2001 and is open to the public and to our members without charge. Each class cycle consists of eight (8) weeks, two classes each week and is limited to 15 students per class. The NYUDH medical staff conducts a preliminary check up on each student, i.e. weight, blood pressure, glucose, and cholesterol at the beginning of each class cycle for tracking purposes.

We have received many compliments from the community. The student graduates have said that their health had improved. Some of the graduates return to assist the teachers, and teach new students. I am grateful to Mr. Richard Lee, Mr. David Lam, and Mr. Lester Fong. They are the volunteer teachers, and are very patient in teaching the students. Also, I am thankful to Ms. Wai Wah Chung, the NYUDH Nurse, and to Mr. Charles Ho, the volunteer worker.

In conclusion, these two projects were the most memorable during my term as Post Commander. I believe that strong ambition can overcome any hardships!

回顧第五十六屆（二零零零 — 二零零一）會務

譚永源

欣逢紐約華裔美國退伍軍人會成立六十週年大慶，出版紀念特刊。我熱誠地以最興奮心情為這個富有意義之慶典活動助陣，更承譚煥瑜主席之命要本人執筆，略述第五十六屆會務，為本會歷史留下點滴。我雖胸無點墨，因盛情難卻，就算東鱗西爪，也要剋日完成。

回憶五年前的今天，本人承蒙會員之寵戴，再次被膺選為此擁有崇高榮譽之退伍軍人會主席。自忖才疏學淺，幸獲各前任主席及職員大力支持，提供寶貴意見，方能達成任務。茲將任期內會務略述如下：

（甲）填報國稅局九九零表格：要解決這問題，實比登蜀道還難。自紐約華裔美國退伍軍人會（以下稱本會）及華裔美國退伍軍人實業公司（以下稱樓業公司）成立後，至今已有數拾多年，但從未填報國稅局九九零表格。根據國稅局法例，凡屬非牟利課稅優惠機構，每年一定要填報會計年度收支項目（即九九零表格）。

因此當我被膺選為五十五屆（一九九九 — 二零零零）主席後，立即召開順從法例研究小組會議，深入了解非牟利課稅優惠機構法例〔501(c)(19)〕；參加中華公所邀請國稅局職員講解有關非牟利機構填報九九零問題；聽取會計師意見；聘請對非牟利機構法律特別了解的專業律師。

經過專業律師詳細分析後，他建議：（一）樓業公司章程要與本會章程合併。（二）本會及樓業公司合併填報一份九九零。（三）是初次填報九九零。（四）填報九九零三年後可申請減地稅，因為本會所佔用大樓的二，三樓屬課稅優惠。

經過順從法例研究小組全體成員再三研究及分析後，決定接納律師建議。首先向全體會員解釋，事情經過，權衡利弊。二零零零年九月，本會正式填報九九零。果然不出律師的分析，國稅局對本會的九九零沒有疑問，不經不覺三年期限已過。二零零四年七月，本會正式向紐約市財政局申請減地稅。兩個月後收到紐約市財政局來函，接納本會的要求，批准減地稅。

古語云：天下無難事，只怕有心人；有志者事竟成；鐵杵成針。我衷心感謝順從法例研究小組全體成員：黃宏達，朱灼輝，梁文芳，譚煥瑜，單志然，陳洪昌，余保忠，黃超棠，伍和來，伍炯芳，及伍佐沾。如果沒有他們的共同努力，合作無間，我的願望絕不能達成。

（乙）創辦太極養生課程：難得紐約大學下城醫院（以下稱下城醫院）有意和本會合辦太極養生課程，而本會宗旨是“吾人以服務為榮！”所以當下城醫院社區聯絡主任谷愛麗及福安康寧社區服務主任何楚君前來商討開辦太極養生課程時，我非常同意他們的建議，且答應本會免費供應學習場地及教師，下城醫院也答應供給醫療服務人員及義工，開課前負責登記及檢查學生的體重，血壓，血糖，膽固醇，及解答有關健康問題。太極養生課程歡迎各界人士參加，免費學習，每一課程八星期，每星期開兩班，每班十五名。自從開辦以來（二零零一年二月），得到各界人士表揚及稱讚，每個學生畢業後都覺得身體比以前健康。目前已有五百多位學生畢業，有些還回來幫助老師。

我萬份感謝李自元，林善群，及鄭榮耀老師的辛勤工作，並多謝下城醫院工作人員，更特別感謝護士鍾慧華姑娘及義工何自坤先生。

以上兩點是我在任期內印象最深刻，永遠不會遺忘的會務！正所謂：不經一番寒傲骨，那得梅花撲鼻香！

