



United Daughters of the Confederacy®
Virginia Division

To: Chapter Treasurers
From: Division Treasurer
Subject: Payments, Forms, and Reports

January 2026

Dear Chapter Treasurer,

Thank you again for the many hours of work that you devote to your Chapter's business. Your dedication to the UDC and the memory of our Confederate ancestors is much appreciated.

This letter has detailed information for providing payments of per capita taxes, obligations, and donations to Virginia Division, and through Virginia Division, to the General Organization. I have also included the Treasurer's Remittance form and the membership reinstatement form. I hope that the experienced Treasurer will bear with me as I write this letter for the new Chapter Treasurer who may need more details. Please let me know if I did not use your correct name or address or mailed this to the wrong person so I can update my list of Treasurers.

Please read this letter carefully and save it for future reference. If you have comments or questions, please do not hesitate to contact me. Your comments help me to do a better job. If I do not know an answer, I will find for you the information or the proper person to answer your question.

Attachments

Per Capita Taxes Report form instructions	Treasurer's Checklist
Per Capita Taxes Report form	Treasurer's Remittance Report form
Division Membership Reinstatement form	

DEADLINES FOR PAYMENT OF PER CAPITA TAXES AND OBLIGATIONS.

15 Feb Please mail me your Per Capita Taxes Report by 15 February even if you have not collected dues from all members. Send me what you have as I need to send General per capita tax to the Business Office by 1 March. Send later payments to me using another copy of the Treasurer's Remittance Report.

Before 1 Jul The UDC Business Office must **have in hand** on 1 July General per capita tax for a member or she may no longer vote, hold office, be a Delegate or Alternate at the Annual Division or General Conventions, or be counted in your membership strength for calculating the number of Chapter Delegates. **Please allow time for me to process and forward your payment.**

Before 31 Aug The UDC Business Office must **have in hand** on 31 August General per capita tax for a member or she will be dropped from membership of the UDC. To resume her membership, she must be reinstated. **Please allow time for me to process and forward your payment.**

PAYMENT OF CHAPTER PER CAPITA TAXES, OBLIGATIONS, AND DONATIONS. To pay your Chapter's taxes, obligations, and any donations, please send to me at the address given after my signature the following items. I will forward your General payments to the UDC Business Office.

Two (2) copies of your completed Per Capita Taxes Report – All pages of this report please.
One (1) copy of your completed Treasurer's Remittance Report **including your Chapter EIN.**
One (1) check for your total payment made payable to ***Treasurer, Virginia Division UDC***

PLEASE SEND FORMS AND CHECK TO ME - NOT TO THE UDC BUSINESS OFFICE.

Please **do not fold** these forms for mailing. Please mail them **flat in a large envelope.**

PLEASE NO PAPERCLIPS, STAPLES, OR SCOTCH TAPE.

Later Payments of Per Capita Taxes or Donations. *Please make at least one copy of the Per Capita Tax Report and the Treasurer's Remittance Report Form before you begin.* If you have additional payments to send me after your mailing of the Per Capita Taxes Report for the 15 February deadline, please use a copy of the Treasurer's Remittance Report form and retain a blank copy for later use.

PER CAPITA TAXES REPORT FORM. Please see the enclosed instructions.

TREASURER'S REMITTANCE REPORT. Please see the enclosed instructions. **This form now requests EIN for your Chapter.**

DIVISION MEMBERSHIP REINSTATEMENT FORM.

If a former member wishes to rejoin the UDC upon a Chapter's invitation, send me a Division Membership Reinstatement form and fees. Please photocopy the enclosed Division Membership Reinstatement form and retain a blank form for later use.

UDC BUSINESS OFFICE LETTER TO CHAPTER TREASURERS.

This letter discusses General procedures for the Per Capita Taxes Report, and of course, cannot address the obligations and fees of Virginia Division. I have incorporated the General requirements in my letter and instructions. Do not be confused by the instructions of the UDC Business Office to Chapters Where No Division. Unlike your Chapter, a part of Virginia Division, these Chapters are single Chapters in states such as Utah where there is no Division. If you have questions about the UDC Business Office letter, please contact me.

Again, please do not hesitate to contact me with your questions or comments.

I wish for you and yours a Happy Holiday Season.

Best regards,

Debbie Thomas

Mrs. Michael R. Thomas
541 Kimble Road
Berryville, VA 22611-2453

Phone: 540-303-3330
Email: virginiacrow@comcast.net

PER CAPITA TAXES REPORT FORM INSTRUCTIONS

(Form listing Chapter members)

FORM CONTENT. This form from the UDC Business Office lists the members of your Chapter – according to the Business Office database after 1 September in the late fall when this form was printed. You use this form to (1) identify the listed members for whom you are paying per capita obligations, and (2) identify the listed members who are no longer members of your Chapter. If names are omitted, **DO NOT WRITE THE NAMES ON THIS FORM** – write additional names on a separate sheet of paper. Again, please make at least one copy of the blank form in case you need it for future use.

The form **SHOULD** list:

- members who paid per capita taxes last year (1 Sept 2024 – 31 Aug 2025)
- members who joined your Chapter last year (original membership, transfer, or reinstatement)

The form **SHOULD NOT** list:

- members lost last year (transferred or dropped for non-payment of taxes)
- members newly registered this year (date of Registrar General's signature 1 September 2025 or later)

The form **MAY** list:

- members who joined your Chapter by transfer or reinstatement during the early months of the current year.
- members who paid per capita taxes last year and were previously reported as deceased or resigned.

In some years, the Business Office removed deceased or resigned members, or included newly transferred or reinstatement members – but in some years, the Business Office did not. I did not compare each Chapter's form name by name with my records. However, I took the time to compare Chapter strength with my records. The Business Office's Per Capita Taxes Report form for several Chapters has a different total number of members than I do. For these Chapters with a different number of members, I did a name-by-name comparison. For some of these Chapters, it appears that the Business Office removed the names of some deceased members or added newly reinstated or transferred members – which explained the difference in membership strength for those Chapters.

If the UDC Business Office includes members reinstated or transferred after 1 Sept, your form may contain a mix of members both needing and not needing to pay per capita obligations through your Chapter this year. This will only affect a few Chapters, but I hope that this is not confusing. A member reinstated since 1 September owes no additional payment of per capita taxes or Division obligations as she paid her per capita obligations in her reinstatement. A member who transferred (after 1 Sept) into your Chapter will owe obligations through your Chapter unless she already paid obligations to her former Chapter (which is still responsible to pay her obligations). Please do not send in payments for these members, as I will simply return the payment to you. If you need help identifying these members, please contact me and save us both unnecessary work.

If a member previously reported as deceased or resigned is listed, please report this status again this year. Whether a member died or resigned, her membership is current until 31 August of the last year that per capita taxes are paid. The Business Office may prefer to process a termination of membership in the year that per capita tax is not paid.

You have the best knowledge of your Chapter membership, and I depend on you to help me correct any mistakes. You will use this form to remove names from your Chapter roster by noting the reason that they are no longer members. If you think that a name should be added, please **list her on a separate piece of paper**, not on this form. In the case of errors, please consider that the Business Office processes the membership information for thousands of members, and it would be very difficult never to make a mistake.

FILLING OUT THE FORM. Please send me two copies of the form and keep a copy for your records.

MEMBERS LISTED. Please annotate the Per Capita Taxes Report as follows. If the name of a dues-paying member does not appear on this report, **DO NOT ADD HER NAME to the Per Capita Taxes Report**. Please see the later section about reporting unlisted names on a separate piece of paper.

Member paying dues Place an **X** in the Paid column next to each member's name for whom you are paying per capita taxes and obligations. **Please do not enter anything other than an X.** Unless a member requests otherwise, list the telephone number of each dues-paying member. Telephone numbers are for the exclusive use of the UDC and will not be published. Write nothing in the status/date column. Please do **not** write "active". Do **not** write the date.

If a member transferred after paying dues, place an **X** in the Paid column and write in the Status/Date column "Transferred to Chapter name (with General number) mm/dd/yy" (for example 12/15/19). Send in her per capita taxes and obligations. A member does **not** have to pay per capita taxes to your Chapter prior to her transfer.

If a member resigned after paying dues, write "Resigned mm/dd/yy" (for example 10/15/19) in the Status/Date column. Enter **X** in the Paid column and send in her per capita taxes and obligations. Regardless of when she resigned, her membership will be active until August 31, so include her in your membership strength this year for calculating the number of Delegates and Alternates at Conventions. Send a copy of her resignation letter if not already provided to the Division Treasurer. If the resigned member changes her mind, let me know so her resignation can be removed.

If a member died after paying dues, write "Deceased mm/dd/yy" (for example 11/15/19) in the Status/Date column. Enter **X** in the Paid column and send in her per capita taxes and obligations. Her membership will be active until August 31, so include her in your membership strength this year for calculating the number of Delegates and Alternates at Conventions.

An **Honorary Member** is a UDC member. An **Honorary Member** of your Chapter must pay (or the Chapter must donate) her per capita obligations for her to remain a UDC member and retain her title of Honorary Member. If the Honorary Member is a UDC member through another Chapter, that Chapter will pay her taxes.

An **Associate** or **Honorary Associate Member** is not a UDC member and does not pay Division or General per capita taxes and obligations.

Member NOT paying dues **If a member is simply tardy in paying her dues**, please leave the Paid and Status/Date columns blank, but list her telephone number. Her dues can be sent later using another copy of the Treasurer's Remittance Report as discussed below in the paragraph titled Later Payments. Please note the membership restrictions (Division Bylaws Article IV) if payment is not received by 1 July. If the member never pays her dues, her membership will automatically be dropped effective 31 August; you will not have to do anything else.

If a member does not respond to payment reminders, and the Chapter does not think that non-payment is simply an oversight, the member may be dropped now. Leave the Paid column blank and write "Dropped mm/dd/yy" in the Status/Date column. The dropped status can be reversed prior to 31 August by simply sending me her per capita payment. After 31 August, the member must be reinstated.

I do so hope that the Chapter has made every effort to retain each member. If a member is elderly and/or no longer able to pay her dues, perhaps the Chapter will contribute her per capita obligations to continue her membership in honor of her dedication to the UDC.

If a member transferred without paying dues, please leave the Paid column blank and write in the Status/Date column "Transferred to Chapter name (with General number) mm/dd/yy". A member does **not** have to pay dues to your Chapter prior to her transfer. If she did not pay dues to your Chapter, her new Chapter is responsible for collecting and sending her per capita taxes and obligations.

If a member resigned without paying dues, leave the Paid column blank and write

"Resigned mm/dd/yy" (for example 10/15/19) in the Status/Date column. Send a copy of her resignation letter if not already provided to the Division Treasurer. The resigned status can be reversed prior to 31 August by simply sending me her per capita payment. After 31 August, the member must be reinstated.

Member transferred out of Chapter Write in the Status/Date column "Transferred to Chapter name (with General number) mm/dd/yy". If she paid dues to your Chapter, place an **X** in the Paid column and send in her per capita taxes and obligations. A member does **not** have to pay dues to your Chapter prior to her transfer. If she did not pay dues to your Chapter, leave the Paid column blank, as her new Chapter is responsible for collecting and sending her per capita taxes and obligations.

I particularly want to know when a member transfers to a Chapter in another Division. Neither the Division Treasurer nor Registrar receives a copy of this transfer so we do not know when this happens. It would help me to keep accurate records of members if I have this information.

Deceased member Write "Deceased mm/dd/yy" in the Status/Date column. If she paid her dues, enter **X** in the Paid column. Send in her per capita taxes and obligations and include her in your Chapter strength this year to calculate the number of Convention Delegates and Alternates. If per capita taxes and obligations are not being sent, leave the Paid column blank.

Name Corrections. Please **print** corrections for name change, spelling, or husband's initials directly on the report in a clear and legible manner. Use only a single line to mark out the error so that it remains legible. The Business Office will only accept changes that are consistent with your Membership Application. If your birth name is Aphrodite, but you prefer to be called by the nickname Venus, the Business Office will use Aphrodite in the UDC database. If married, please provide husband's initials. Please note that the fixed format of the report only allows a limited number of characters to be printed for Chapter and member names. If you are concerned that your Chapter name may be incorrect, please confirm the error by checking the Chapter name used in *Annual General Minutes*.

Last Page. Enter the number of members **listed on the report** (and marked with an **X**) for whom you are sending in per capita taxes. Do not include in this count any additional members that you are listing on a separate piece of paper. Do not alter the preprinted total number of listed members as this number is used in processing your report. The Business Office uses these two numbers, the number of listed names and the number of payments, to process the names printed on the report. If you change the numbers to include added names, it makes the update process confusing because the counts no longer add up. You will give the total number of members (both listed and added) for whom you are sending payment on the Treasurer's Remittance Report. You may use an address sticker instead of writing your name and address, but please put an address sticker on both copies that you send to me.

MEMBERS NOT LISTED. If the name of a dues-paying member does not appear on the Per Capita Taxes Report form, **do NOT add her name to the Per Capita Taxes Report form. On a separate sheet of paper,** list these missing members and explain why each member should be included as a member of your Chapter. I will contact you if I have a question about these members. Below I list some membership circumstances and if the omission of a name is an error or not. If you have any doubts about the status of a member, please contact me, as we do not want to overlook any membership. **Send a separate check for these members.**

Member transferred into Chapter BEFORE 1 September This is an error. On a separate sheet of paper, provide her name, former Chapter name (and Division if not Virginia), transfer date, and include her payment in your check of total payment of Chapter per capita taxes and obligations. Include her in the total count of members on the Treasurer's Remittance Form.

Did she pay per capita taxes last year through your Chapter or her former Chapter? **If per capita taxes were not paid last year**, the Business Office dropped her membership. If dropped, she must be reinstated using the Division Membership Reinstatement form provided in this mailing and pay additional fees. I hope that no member has this problem as I confirmed a per capita tax payment for each transfer.

Member transferred into Chapter AFTER 1 September This is not an error. The UDC Business Office may include transfers effective after 1 September until the Per Capita Taxes Report forms are printed. However, the press of other business may not allow the complete processing of a transfer in time to be included. Provide her name, former Chapter name (and Division if not Virginia), transfer date, and indicate if her payment is included in your total Chapter payment. I should receive the Business Office notice of her transfer, but please list her anyway to make sure that I know about the transfer.

Per capita taxes must be paid every year including the year of the transfer and are **not** included in the transfer fee.

If she paid dues to her former Chapter prior to her transfer, her former Chapter is responsible for sending her General per capita tax (and if a Virginia Chapter, her Virginia Division per capita tax and obligations). You and I must confirm this payment to ensure that her membership does not lapse. If she transferred from another Division, you do not send in Virginia Division per capita tax or obligations because she paid Division (even if not Virginia) obligations to her former Chapter.

If she did not pay dues to her former Chapter, you are responsible for collecting and sending to me her General and Virginia Division per capita taxes and obligations.

For a **transfer later in the year** into your Chapter, please follow the above instructions for that member. Please send me the transfer information and help me to keep my records current for your Chapter membership. Please note that the Business Office does not process transfers received after 1 July. Per General Bylaws for credentials and voting strength, the member must be counted in the former Chapter. However, do not delay sending the transfer forms as the Business Office will process them soon after 1 September.

New member registered BEFORE 1 September This is an error. On a separate sheet of paper, provide her name, the date of her membership registration (date of the Registrar General's signature), and include her payment in your total payment of Chapter per capita taxes and obligations.

New member registered AFTER 1 September She should not be listed. Because the Per Capita Taxes Report form lists your membership of 1 September (and maybe later transferred or restated members), a member newly registered after 1 September will not appear on the form. No additional per capita taxes (or other obligations) are owed as per capita obligations were included in her membership application payment. She will be listed next year. I receive new membership application reports from the Division Registrar to keep me up to date on new members.

Member who paid taxes last year This is an error. On a separate sheet of paper, provide her name and indicate whether her payment was sent with last year's Per Capita Taxes Report or if her payment last year was included in a later mailing. Include her payment in your total payment of Chapter per capita taxes and obligations.

Member who did NOT pay taxes last year Her membership has lapsed. She must be reinstated using the Division Membership Reinstatement form and pay additional fees. Please see the section in this letter discussing reinstatements. Provide her name and indicate if her per capita taxes and reinstatement fees are provided by separate check or are included in your total payment.

Associate Member This is not an error. She is not a UDC member. An Associate Member is a woman invited by the Chapter to participate in activities, but cannot join the UDC because she has not found an eligible Confederate ancestor. If there is any possibility of an eligible ancestor, I hope that the Chapter is assisting this enthusiastic lady.

TREASURER'S REMITTANCE REPORT INSTRUCTIONS

(How do you want me to divide the money in your check?)

Please fill in this report to tell me how to divide your Chapter's check among Chapter obligations, objectives, and donations. Send me **only one (1) copy** of your completed **Treasurer's Remittance Report**. Make a copy for your files. Save a blank form to photocopy for later reports of additional payments. Please discard earlier versions of this form.

Number of Members. This is the total number of members for whom you are sending per capita obligations. This count is the number of members annotated by an **X** on the Per Capita Taxes Report *plus* any additional unlisted members for whom you are sending payment. Write the names of these additional members on a separate sheet of paper. Do **not** write these additional names on the Per Capita Taxes report.

Obligations. The Obligations (per capita taxes and funds) are required Chapter payments per Division or General Bylaws as required in Standing Rule 1 published in our *Annual Division Minutes*. Please note that the amounts per member for the funds are the required minimum amounts. The Division would greatly appreciate any additional donations to these funds.

Total required obligation per member = \$36.85

Please do not forget to include the cost of **\$6.00** for the required Chapter (first) copy of *Annual Division Minutes*. Your Chapter may have ordered additional personal copies. However, you pay your District Chairman for these additional copies.

Objectives. Per Division Bylaws, Objectives (Lee Chapel and Mausoleum; General Organization Southern Literature and Poets; and Virginia Division Headquarters) are those funds to which the Division encourages generous donations.

Donations. The Treasurer's Remittance Report form has space to designate contributions to other Division and General scholarship funds, and other projects. Division scholarships are listed on a separate sheet and in our Standing Rules printed in the *Annual Division Minutes*. Please consider donating to the Mary Moore Williams Scholarship Fund. This is a new scholarship that was voted on at our Division Convention this past October. Please consider donating to The Pegram Flag Restoration this is our Division President, Ginger Stephens' project. Also, please consider a donation to the Captain Sally Tompkins Award fund so that we can increase amount of this academic award presented at the Virginia Women's Institute for Leadership at Mary Baldwin College. Please use the back of the form if you need more space.

I know that every Chapter has limited funds to donate to our many worthy causes. However, I think that we need to ask ourselves who will donate to institutions such as Lee Chapel or the Friends of the Confederate White House if not us – and if not now, when?

Total Payment = (\$36.85 x Members) + \$6.00 + Donations

Later Payment. When sending a later payment of per capita obligations or a donation, please include a copy of this form. For later payment of per capita obligations, simply write the name(s) on the form in the white space below the number of members line. Fill in the blanks with the amounts for only the additional payment. It is not necessary to send an updated copy of the Per Capita Tax Report form, as I will update my copy. If you do not have a blank copy of this form, this is no problem. Write the name(s) for payment of per capita obligations or the Fund for a donation on a sheet of paper. Please use a copy of the per capita Tax Report whenever possible.

TREASURER'S CHECKLIST
(Common Oversights)

- ___ Including \$6.00 for required Chapter copy of *Annual Division Minutes*?

- ___ Writing additional names on separate sheet of paper, NOT on the Per Capita Taxes Report?
(Send **a separate check for these members.**)

- ___ Including date of death for deceased member?

- ___ Sending resignation letter from resigned member?

- ___ Making check payable to "Treasurer, Virginia Division UDC"?

- ___ Using **NO** paperclips or staples or scotch tape?

- ___ Sending two copies of Per Capita Tax Report?

- ___ Using large envelope addressed to Division Treasurer in Ruckersville?

- ___ Using Treasurer's Remittance Report for later payments?