

Naples Quilters Guild
Financial Policies
Updated October 07, 2025

Fiscal Operating Year

The Naples Quilters Guild's fiscal operating year runs from April 1 through March 31. The operating year applies to membership, payment of dues, guild activities, and the terms of elected officers of the board.

Filing of Tax Return

In 2010, the Naples Quilters Guild adopted a new tax reporting year. Currently, the Guild files its tax return and prepares its budget on a calendar-year basis. Income and expenses are reported using the cash method of accounting.

Tax-Exempt Status for Purchases

The Naples Quilters Guild is recognized by the IRS as a **501(c)(3) tax-exempt organization**. The State of Florida has also granted the Guild exemption from Florida sales tax on purchases of goods and services made solely for Guild purposes. To maintain compliance, the following rules must be observed:

1. A copy of the Guild's tax-exempt certificate must be provided to the vendor.
2. The Guild will complete a credit application with the vendor so purchases can be billed directly to NQG.
3. Vendors may only be paid by check issued by the Naples Quilters Guild; personal member checks or credit cards may not be used.
4. The Guild's tax-exempt certificate may not be used for personal member purchases.

Member Reimbursement Request

Reimbursement requests must be submitted on an NQG Check Request Form with receipts attached. Prior to submitting the form to the Treasurer, the requestor must obtain the signature of the appropriate committee chair. The committee chair is responsible for verifying that the expense falls within the approved budget. Your receipt should also be turned in with the request. The Check Request Form can be downloaded/printed from our website. Go to the **Member Home** page, then the **Financials** page, and click on the [Check Request Form](#) link.

Teachers and Judges Expenses

Meals

Guild members may request reimbursement for meals when asked to entertain a national quilt teacher or national quilt judge. Reimbursements are subject to the following limits:

- **Restaurant meals:** Up to **\$80 total** for both the guest and the Guild member combined, including tips (alcohol excluded). Only **one joint restaurant meal per day** may be reimbursed.
- **Meals in a member's home:** \$5 per breakfast, \$10 per lunch, and \$20 per dinner.
- **Workshop day hosting:** When hosting a national teacher on the day of a workshop, the Guild member will be reimbursed only for the teacher's meal, not to exceed **\$25 for lunch**.
- **All other meal expenses:** To be submitted by a teacher or judge on their own expense report under the terms of their contract with the Guild.

Transportation

- Guild members may be asked to assist with transporting teachers and judges to and from the airport, Guild meetings, judging events, and similar activities. These services are typically provided on a voluntary basis.
- Reimbursement is available only for transportation to or from the RSW airport (or other airports north of the RSW airport) at a rate of **\$25 per trip**. A member who both picks up and returns a teacher, or a judge may request reimbursement of **\$50 total**.

Payment Policy

Each year, the Guild engages independent contractors (non-members) to lead workshops, provide judging, and perform other services. The Treasurer is responsible for complying with IRS requirements for reporting fees paid to these vendors. In accordance with IRS regulations, Form 1099 must be filed for any vendor who receives more than \$600 from the Guild within a calendar year.

- **Non-Guild Member Teachers and Judges:** Paid according to the contracted amount for workshops and lectures.
- **Guild Member Non-Professional Teachers:**
 - \$300 for a full-day workshop
 - \$150 for a half-day workshop
 - \$150, upon request, for preparing and delivering a meeting lecture
- **Guild Member Professional Teachers:** Members who actively advertise their services and regularly teach for other guilds or quilt shops may be paid their published rate.