



Notice to Clubs January 2026

Please share this notice with all members of your club's Board of Directors.

1. Annual State Filing

In order to maintain your state incorporation, we urge that you contact the state office in which your club is incorporated (usually the Secretary of State) to make sure that you are in good standing with your state **and that all the club's required filings are up-to-date**. You might be able to verify this information on the state office's website.

2. IRS Reporting Obligations

Most small tax-exempt organizations whose gross receipts are normally **\$50,000 or less** are required to file an electronic form 990-N on an annual basis setting forth the following information (*Tax-exempt organizations with annual gross receipts that are normally **greater than \$50,000** must file a 990 or 990EZ. Private foundations must file a 990PF*):

1. The organization's legal name.
2. Any name under which the organization operates or does business.
3. The organization's mailing address and internet website address.
4. The organization's taxpayer identification number.
5. The name and address of a principal officer of the organization.
6. Evidence of the continuing basis for the organization's exemption from the filing requirements.
7. Tax year.
8. Answers to questions regarding gross receipts and organization status.

The IRS has developed an electronic filing system that clubs may access through the website at:

www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard

If and when the organization terminates, the organization must furnish notification of termination. If the organization fails to file for three consecutive years, its exemption is considered revoked and the organization must apply to reinstate its tax-exempt status. If the failure to file was due to reasonable cause, the reinstatement of exemption may be retroactive to the date of revocation.

The IRS has posted further information regarding this reporting requirement on its website at:

www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard

Additionally, the IRS may also be contacted through Telephone Assistance for Exempt Organizations, Retirement Plan Administrators, and Government Entities Toll-Free at 1-877-829-5500.