

TO: REGIONAL CLUB OFFICERS

FROM: JANET CHASE, ABC TREASURER

RE: IRS FILING REQUIREMENTS

DATE: SEPTEMBER 30, 2010

This is a reminder for those clubs not covered by the ABC group tax return that I file annually, the filing deadline for your 2009 Form 990N (e-postcard filing) is October 15, 2010. IRS has published reg's that say failure to file will result in loss of tax-exempt status for the regional club. Therefore, please do not ignore this filing requirement.

The following clubs are covered by the group return that I file and there is nothing further you need to do regarding IRS filing for the most recent year:

Alamo  
Aloha  
Anthracite  
Badger  
Buckeye  
California  
Central California  
Central Gulf Coast  
Central New Mexico  
Del Val  
Fort Worth  
Golden Empire  
Hudson Valley  
Idaho  
Illinois  
Indian Nations  
Lone Star  
Minnesota  
Missouri  
Missouri Valley  
Nebraska  
Northern California  
Northern Virginia  
Pennsylvania  
Sahuaro  
San Diego  
Skyline

St. Louis  
Sunland  
Susquehanna  
Tidewater  
Upper New York  
Wasatch Front  
Western Michigan  
Whid Isle  
Tarheel  
St. Croix Valley  
So. New England

**FOR ALL CLUBS—each regional club is responsible for their individual state filing requirement—these vary by state and there is no way ABC can file a group return to cover state requirements.**

Please let me know if I can be of assistance. The best way to reach me is by email or my cell phone, 847-641-1906.