

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.