



AMERICAN
KENNEL CLUB™



American Kennel Club

Notice to Clubs

October 2009

Please be advised that you are receiving this notice since we have an email address for you. This must be shared with your club's board of directors since not all clubs have provided us with email addresses for their presidents and secretaries.

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 web site.

2. IRS Reporting Obligations

The Pension Protection Act of 2006 includes a provision that tax-exempt organizations with gross receipts in any taxable year less than \$25,000 are required to file an electronic form on an annual basis setting forth (*Tax-exempt organizations with annual gross receipts that are normally greater than \$25,000 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 Web site 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

These requirements began in 2008 for tax periods after December 31, 2006. The notice must be filed electronically on Form 990-N. The IRS has developed an electronic filing system that clubs may access through the website at: <http://www.irs.gov/charities/article/0,,id=169250,00.html>

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 on its Web site at <http://www.irs.gov/charities/article/0,,id=169250,00.html> further information regarding this reporting requirement. 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.

***This notice is informational and not intended as legal advice.*