

Dear ND Club Officers:

We are writing to notify you of an important matter that requires immediate attention. **Your club must submit certain financial information by Friday, August 18, 2023.** The University will again be providing a dedicated resource that will be available to answer your questions and help ensure that each club files the appropriate Federal tax returns. The following provides background on this issue and outlines the steps your club needs to take.

Your club is either currently considered a “Section 509(a)(3) supporting organization” as a result of the Pension Protection Act of 2006 *or* your club is currently classified as a “Section 509(a)(2) public charity *but* exceeds the IRS reporting threshold for filing Form 990-N. The IRS requires *all* supporting organizations or public charities with average gross receipts greater than \$50,000 to file a Form 990 or 990-EZ with the IRS.

We understand the significant recordkeeping burden that this tax law imposes on clubs and we are committed to providing the support needed to help clubs complete the necessary filings by the deadline. Please contact the Tax Department at (574) 631-7575 or by email at [alumtax@nd.edu](mailto:alumtax@nd.edu) with any questions or concerns. We encourage all clubs to file through the University Tax Department to ensure consistency among all club returns.

### **The IRS Requirements**

Clubs with gross receipts less than \$200,000 for the fiscal year ending 6/30/2023 **and** total assets less than \$500,000 at the end of the fiscal year are required to file Form 990-EZ. Please contact the Tax Department (see contact information below) if your club is above these thresholds as you may be required to file Form 990. As in prior years, each club’s return will be filed individually by the Tax Department based on the information you provide in the financial questionnaire.

### **Required Action by Your Club**

Your club must complete and submit the **990-EZ Financial Questionnaire** to provide information required to prepare and file a Form 990-EZ for the fiscal year ending June 30, 2023. Please go to the University website at <http://controller.nd.edu/tax/alumni-club-tax/> for additional information. The financial questionnaire must be returned to the Tax Department no later than **Friday, August 18, 2023.**

**Contact Info:** University of Notre Dame  
Attn: Tax Department  
Controller’s Office, 724 Grace Hall  
Notre Dame IN 46556  
Tel: (574) 631-7575  
Fax: (574) 631-3138  
Email: [alumtax@nd.edu](mailto:alumtax@nd.edu)

## **Notice Regarding State Filings**

Due to the resources necessary to file state returns for all Notre Dame clubs, the University of Notre Dame Tax Department does **not** prepare or file any state returns for the clubs. Each club must ascertain whether or not the club complies with its state registration and tax filing requirements. Not all states require registration of non-profit entities, and not all states require tax filings for such entities. Please verify with your state's Department of Revenue, Attorney General's Office, or other government agency whether or not your club must be registered with the state or must file a state tax return. We are happy to provide you with general assistance in the completion of the forms, or with filed copies of your previous tax returns, but you must first determine whether such registration or filings are necessary. If you need a copy of your federal return to attach to a state filing, please contact the Tax Department.

## **Penalties for Failure to Act**

1. Your club will be subject to potential IRS penalties of \$20/day for failure to file a return. The IRS may impose those penalties after November 15, 2023, if you have not filed required tax forms, which we cannot guarantee if your club does not submit the required information as outlined above.
2. You should note that the IRS will automatically revoke the tax-exempt status of any club that fails to meet its annual filing requirement for **three** consecutive years.

Please **communicate this information immediately to the other officers in your club** (especially the Treasurer) and include this in carryforward information for future officers.

Please feel free to contact the Notre Dame Tax Department ([alumtax@nd.edu](mailto:alumtax@nd.edu) or (574) 631-7575) if you have any questions regarding the above. You may also contact the Alumni Association Business Manager, Mark Witucki ([mwitucki@nd.edu](mailto:mwitucki@nd.edu) or (574) 631-2764).

Sincerely,



Dolly Duffy '84  
Executive Director Alumni Association

Liz Trantowski '96  
President, Association of Notre Dame Clubs, Inc.