

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 Monday, August 21, 2017.** 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 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 exceeds the IRS reporting threshold for filing Form 990-N and the IRS requires all supporting organizations 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 Blake McDaniel at 574-631-2672 or by email at 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 6/30/2017 **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 separate Form 990-EZ for the fiscal year ending June 30, 2017. 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 **Monday, August 21, 2017.**

Contact Info: University of Notre Dame
Attn: Tax Department,
724 Grace Hall
Notre Dame IN 46556
Tel: (574) 631-2672
Fax: (574) 631-3138
Email: alumtax@nd.edu

Notice Regarding State Filings

It is the responsibility of each club to ascertain whether or not the club is in compliance with 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 as to whether your club must be registered with the state or must file a state tax return. We are happy to provide you with assistance in the completion of the forms, or with signed copies of your Form 990, 990-EZ, or 990-N to file, but you must first determine whether such registration or filings are necessary.

Penalties for Failure to Act

1. Your club will be subject to potential IRS penalties of \$50/day for failure to file a return. The IRS may impose those penalties after November 15, 2017, if you have not submitted the required information as outlined above.
2. You should note that the IRS will 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 Blake McDaniel (alumtax@nd.edu or 574-631-2672) if you have any questions regarding the above. You may also contact the Alumni Association Business Manager, Mark Witucki (mwitucki@nd.edu or 574.631.2764).

Sincerely,



Dolly Duffy '84
Executive Director Alumni Association

Monique MacKinnon '08
President, Association of Notre Dame Clubs, Inc.