



Gold Wing Road Riders Association District and Chapter 990-N and Address Change Procedures

The below information will assist your team in completing the final documentation to meet our reporting requirements with the IRS. You will find the documents noted at the links provided and they can be found at the Officers Resources page on the Home Office website by clicking [HERE](#).

THE 990-N AND THE 8822B FILINGS ARE APPLICABLE TO ALL DISTRICTS AND CHAPTERS IN THE U.S. ONLY

IRS Form 990-N Filing

Responsible Person: 2019 Director or the Director's Designee (usually a Treasurer)

When to File: As soon as possible after Jan 1, 2020

Where to File: www.irs.gov/990n

(Under "Ready to File?" there is a link to the actual filing system)

Each year we must access the IRS website and file the Form 990-N. This filing is necessary for us to maintain our 501(c)4 status. If we neglect filing this form, we are subject to losing our "Not for Profit Status." Some past cases have taken as much as 2 years to be reinstated by the IRS.

The **Director** (or Designee) whose year just finished should file this report for 2019 *as soon as possible in January 2020*. If the 2019 Director is unavailable **for any reason** to file this report, the 2020 Director should assure this filing is completed timely. **Often, the IRS website is sporadically working at best, and it may take multiple attempts.**

****NOTE FOR any GWRRA Chapter or District that Ceased Operations in 2019**:** When filing your 990-N be sure to check the box, "out of business." This action will close your EIN number with IRS so no further filing will be required.

After a short while, sometimes minutes, sometimes a couple days, IRS will "accept" the 990-N and change the status of your filing from "Pending" to "Accepted." **Each filer must return to their IRS login and download the "Accepted" notice. CREATE A PDF IMAGE OF THIS ACCEPTED NOTICE FOR FURTHER PROCESSEING.**

CHAPTERS: To complete YOUR process, email the IRS "Accepted" download to the Home Office at 990N@gwrra.org AND "CC" the GWRRA Director of Finance at financedirector@gwrra.org AND "CC" your District Director.

DISTRICTS: To complete YOUR process, email the IRS "Accepted" download to the Home Office at 990N@gwrra.org AND "CC" the GWRRA Director of Finance at financedirector@gwrra.org.

WHEN SUBMITTING, send the confirmation ONLY as a PDF file, noting in your subject line your Chapter or District designation, the year, and then 990-N. For example, the Chapter format would be "OK-K 2019 990-N Acceptance", and the District format would be, "NV 2019 990-N Acceptance"



Gold Wing Road Riders Association District and Chapter 990-N and Address Change Procedures

IRS Form 8822-B “Change of Address or Responsible Party-Business”

IF your organizational unit is changing Directors in 2020, OR if your Director changed in 2019 and you have yet to file this form, the incoming Director must file the *Change of Address Form 8822-B* with the IRS. This is a hard copy form you complete and MAIL to the IRS. **This filing, however, should NOT be performed until AFTER the 990-N Filing process described above has been totally completed by your predecessor.**

Responsible Person: 2020 Director

When to File: AFTER receiving confirmation the 990-N has been accepted by IRS

Where to File: IRS at the address in the Form’s instruction page

Send a Copy to: CHAPTERS: send a copy of the 8822-B to your District Director
DISTRICTS: send a copy of the 8822-B to the Director of Finance at
financedirector@gwrra.org

The form can be found at: <https://www.irs.gov/pub/irs-pdf/f8822b.pdf> and is also available on our website under “Officer Resources”