

Information from the IRS

I have received information from two different IRS Agents. The first agent on July 14, 2022, was Ms. Bouchard, Agent No. 1003363598, the second agent on Aug 2, 2022, was Mr. Forbes, Agent No. 1003363425. Here is what each agent told us:

Ms. Bouchard:

- Each GWRRA unit can remain a 501(c)(4) organization using its current name and it can continue to do business. IRS cares not about the organization name associated with an Employer Identification Number (EIN), only that the 990N is filed annually.
- If a GWRRA unit keeps filing their 990N each year, they will keep their IRS status active. This would be true even if the unit did or did not affiliate with another organization.
- After filing the 2022 990N (in 2023), each GWRRA unit needs to verify with the IRS that they are no longer part of the Group Exemption Number (GEN) associated with the GWRRA.

Mr. Forbes, in addition to confirming what Ms. Bouchard said, conveyed the following:

- When the parent GWRRA organization terminates its GEN, that action will trigger the IRS system that all our chapter and district EINs are no longer affiliated with GWRRA.
- This in turn, will cause the IRS system to generate letters to each unit advising of the change. The letter then will offer two options for the unit to maintain its tax-exempt status:
 - o Apply on its own for the 501(c)(4) status (an involved and possibly pricey option), or
 - o Self-declare its 501(c)(4) status.
- EINs are like Social Security Numbers are for US Citizens. Once issued, the EIN stays with the unit to which it was issued, regardless of its affiliation.
- All our units' EINs within the IRS system bear the name "GOLD WING ROAD RIDERS ASSOCIATION."
 - o If a unit continues operations on its own, changing that name is a "convoluted" process.
 - o If a unit affiliates with another organization that has its own GEN, when they notify the IRS of such affiliation, the IRS system will change the organization name on IRS records from GOLD WING ROAD RIDERS ASSOCIATION to the name of the other organization.

What Does This Information Mean for Chapters and Districts?

At Wing Ding 43, the initial thought was that checking accounts and EINs would have to be closed and terminated respectively. However, the above information makes it much easier for our chapters and districts to continue operations into 2023 and beyond. Specifically, if a chapter or district wants to continue operations, either on their own or as part of a bigger organization, they will:

- Keep their EIN (**DO NOT TERMINATE IT**) with the IRS for as long as they continue to properly file their 990N annually.
- Maintain their not-for-profit status.

Also, the chapter or district may:

- Keep any equipment with the unit.
- Keep their existing checking account. Accounts do **NOT** have to be closed nor funds liquidated.

Finally, the chapter or district should:

- Seek to change the name of the organization on their checking account appropriate to their decision related to continued operations.