

Dear club officer:

Greetings from Rotary and we hope this email finds you well. Your Club and District Support (CDS) team is contacting you with an important and time-sensitive message for your club.

**Every Rotary club in the U.S. and its territories must file annually with the IRS, regardless of gross receipts, or risk losing their tax-exempt status. For most clubs, the deadline is 15 November**, if your tax year follows the Rotary year.

Whether your club is under Rotary International's 501(c)(4) group exemption or is independently tax exempt, the IRS requires that all Rotary clubs in the U.S. and its territories (American Samoa, Guam, Northern Mariana Islands, Puerto Rico, U.S. Virgin Islands) file an annual information return. The only thing that is dependent upon gross receipts for the year is the *version* of the Form 990 your club must file. For more information, please see [Frequently asked questions about annual reporting requirements for exempt organizations](#) at [www.irs.gov](http://www.irs.gov).

It is *important* that clubs comply with IRS requirements. Please note, [Section 6033\(j\)](#) of the Internal Revenue Code *automatically* revokes the tax exemption of any organization that fails to file for *three consecutive years*. Please see [www.irs.gov/charities-and-nonprofits](http://www.irs.gov/charities-and-nonprofits).

Our attached, newly updated [IRS Guidelines for U.S. Rotary Clubs](#) document will answer many of the general questions you have about Rotary clubs and the IRS. Please direct any specific questions regarding your club's tax-exempt status or reporting requirements to local counsel, your tax adviser, or the IRS at [www.irs.gov](http://www.irs.gov) or +1-877-829-5500, so you don't miss the 15 November deadline.

Thank you for your attention to this important reminder.

Sincerely,

Your CDS Team