



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: 2021 Director or the Director's Designee (usually a Treasurer)

When to File: As soon as possible after Jan 1, 2022

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

(Under "Ready to File?" there is a link to log in to the 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 long as 2 years to be reinstated by the IRS.

The **Director** (or Designee) whose year just finished should file this report for 2021 *as soon as possible in January 2022*. If the 2021 Director is unavailable **for any reason** to file this report, the 2022 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 GWRRRA Chapter or District that Ceased Operations in 2021**:** When filing your 990-N be sure to check the box or answer YES to the question, "Terminated for Business." This action will close your EIN number with IRS and 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 download the "Accepted" notice and CREATE A PDF IMAGE OF THIS ACCEPTED NOTICE FOR FURTHER PROCESSING as follows:**

CHAPTERS: To complete YOUR processing, email the IRS "Accepted" document to the Home Office at 990N@gwrra.org AND "CC" the GWRRRA Director of Finance at financedirector@gwrra.org AND "CC" your District Director or the DD Designee.

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

Send the confirmation as a PDF file ONLY, noting in your subject line your Chapter or District designation, the year, and then 990-N. For example, the Chapter format would be similar to "**OK-K 2020 990-N Acceptance**" (exchanging OK-K with your district and chapter designation) and the District format would be similar to "**NV 2020 990-N Acceptance**" (exchanging NV with your district designation)



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

IF your organizational unit is changing Directors in 2022, OR if your Director changed in 2021 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 that 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: Newly appointed 2022 Director

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

Where to File: IRS at the address at the bottom of the form.
(Either Kansas City, MO or Ogden, UT depending on your District)

Send a Copy to: CHAPTERS: email a copy of the 8822-B to your District Director
DISTRICTS: email 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”