



7 November 2013

Dear 2013-14 club officer:

Greetings from Rotary. Your Club and District Support (CDS) team is contacting you today to remind you of the **IRS annual filing requirement** for all Rotary clubs in the U.S. and U.S. territories.

The IRS has declared that Rotary International (RI) and its clubs and districts are entitled to exemption from federal income tax under **Section 501(c)(4)** of the Internal Revenue Code. While entitled to this exemption under RI's group exemption ruling, **the law does require that all Rotary clubs in the U.S. and its territories file an annual information return by 15 November. The form a club must file is dependent upon its gross receipts for the year.** For more information, please see [Form 990 Series – Which Forms do Exempt Organizations File?](#) at [www.irs.gov](http://www.irs.gov).

It is *important* that your club comply with IRS requirements. Please note that [Section 6033\(j\)](#) of the Internal Revenue Code *automatically revokes* the exemption of any organization that fails to satisfy its filing requirement for *three consecutive years*.

Please direct any 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 **877-829-5500**.

For general information about Rotary clubs and the IRS, please see our Frequently Asked Questions. If you have questions about these resources, please contact your CDS rep.

Thank you for your attention to this reminder.

Sincerely,

Your CDS Team

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