



May 13, 2010

All Aerie and Auxiliary Secretaries,

On May 7, 2010 we received official notice from the Internal Revenue Service regarding a change in IRS law that we have been communicating with you about over the past three years.

This year, for the first time, organizations that have failed to file an annual 990-series return or notice for three CONSECUTIVE YEARS will automatically lose their tax-exempt status. This includes ALL Aeries and Auxiliaries regardless of size. This is a change from prior years, when you were not required to file if gross proceeds were below \$25,000.


Please accept this letter as notice to make sure that the proper filings of all 990's have been completed. If the 990's are not filed, the Grand Aerie will no longer be permitted to list you under the tax exempt status and your Aerie or Auxiliary will become a taxable organization. More information is available at www.IRS.gov/eo or by using this link to sign up for the free email newsletter from the IRS called EO Update.

This notice must be read at your next scheduled meeting.

Fraternally yours,

Mike Lagervall, Sr. – Grand Worthy President

FORM 990 FILING REQUIREMENTS

Fiscal Year	Tax Return Due Date	990N Postcard	990EZ	Long Form 990 + Schedules
June 1, 2007- May 31, 2008	10/15/08 OCTOBER 15	Gross Receipts <\$25,000		Old Form 990 if Gross receipts \$25,000+
June 1, 2008- May 31, 2009	10/15/09	Gross Receipts <\$25,000	Gross receipts between \$25,000 and \$1,000,000	Gross Receipts >\$1,000,000 Net Assets >\$2.5 million
June 1, 2009- May 31, 2010	10/15/10 	Gross Receipts <\$25,000	Gross receipts between \$25,000 and \$500,000	Gross Receipts >\$500,000 Net Assets >\$1.25 million
June 1, 2010- May 31, 2011	10/15/11	Gross Receipts <\$50,000	Gross receipts between \$50,000 and \$200,000	Gross Receipts >\$200,000 Net Assets >\$500,000
June 1, 2011- May 31, 2012	10/15/12	Gross Receipts <\$50,000	Gross receipts between \$50,000 and \$200,000	Gross Receipts >\$200,000 Net Assets >\$500,000