

BMW CCA NEWS FROM NATIONAL

TO: BMW CCA National and Service Officers,
Chapter Presidents, Newsletter Editors

FROM: Frank C. Patek II, Executive Director



March 2009

2009 BMW CCA National Election results: Johnson, Schneider, Lingenfelter win contested contests; bylaw changes pass

Balloting for the 2009 BMW CCA national election is complete and the results are in. Louis Goldsman, running unopposed, has been re-elected to the position of BMW CCA Treasurer. Oklahoma's JR Schneider has been elected BMW CCA Secretary, finishing ahead of Californian Chris May; Schneider will fill the seat vacated by the Golden Gate Chapter's Mike Mills. In other contested races, Pacific Regional Vice President Steve Johnson was re-elected over Golden Gate's Jeff Cowan, and Mike Lingenfelter will be the next North Central Regional Vice President, finishing ahead of Mark Degler. Paul Dunlevy, running unopposed, was re-elected as South Atlantic Regional Vice President.

The bylaw amendment instituting term limits for the National Board passed 1,724-647. BMW CCA members also decided to amend the by-laws to require qualifications for the position of National Board Treasurer 2,166-196. A total of 2,437 ballots were cast in the election, which was held entirely online.

"I want to thank and congratulate everyone who ran for the Board in this election," said CCA president Bruce Hazard. "The quality of candidates was outstanding; I'm sure all of the winners will serve the Club well. And those who ran but didn't win also exemplify the spirit of the BMW Car Club; they will continue to contribute, because that's the kind of high-quality volunteers they are."

He ended his remarks on a philosophical note. "Both Mike Mills and Len Mueller will be missed as they leave the Board," he said. "Both have shown the dedication, skills, and leadership that are so necessary for good Board members. Even though Chris May, Mark Degler, and Jeff Cowan did not win their elections, I want to thank them for having the initiative to run for office and for offering their skills to our Club. I know we will see much more from each of them in the future."

The newly elected officers will be installed at the BMW CCA Annual Meeting, scheduled for March 21, 2009, at the BMW CCA National Office in Greenville, South Carolina.

ZF Public Service Awards meet BMW CCA charity matching funds

A very big thank-you goes to all chapters that conducted fund-raising and public-service work to help others in 2008. Now is the time to get the recognition you deserve—along with some additional money for your charities, and maybe some for your chapter, too. Chapter applications for the 2009 ZF Public Service Awards and Charity Matching Funds Program are now available. The ZF Public Service Awards are sponsored by ZF Sales and Service, NA, located in Vernon Hills, Illinois. In addition, chapters that raised funds for charity last year are eligible to receive a percentage of the matching funds allocated in the BMW CCA budget by the National Board. The same application serves both purposes.

BMW CCA chapters that conducted charitable or public service activities in 2008 may apply for a 2009 ZF Award. Please note that eligible activities include not only fund-raising events, but other activities in which the chapter provided service and involvement assistance to a worthwhile cause or community activity.

The application packet contains the application form and instructions. Please limit your submissions to the information on the application form; if the ZF awards committee requires more information, they will contact you.

Seriously, let's save some paper—and a lot of busy work—this year! If you received a receipt from the charity for your donation, there's no need to include copies of cancelled checks. We also don't need all the organizational e-mails it took to set up the event, or copies of the insurance coverage. Chapters submitting applications for multiple charities should summarize all the activities on a single one-page narrative on the application's back page.

Applications must be received at the BMW CCA National Office no later than March 16, 2009. When your application is received at the National Office, receipt will be confirmed by e-mail to the address listed on the application; if you haven't received confirmation by the second week in March (assuming you submitted your application before that), please contact National to determine the status of your application.

Of course, we would prefer that you all submitted your applications well before the deadline, but if it gets close, please call Frank Patek to let him know when and how your application will arrive. We want every single chapter that prepares an application to get the proper credit, matching funds, and entry for the ZF awards!

Once received, applications will be checked for completeness and then forwarded to the ZF awards evaluation committee. The 2008 ZF Awards will be announced at the Oktoberfest 2009 Awards Dinner on October 2, 2009.

Meanwhile, about those matching funds: Here's how it works. Once all applications have been received and checked at the National Office, they will be totaled and computations made to determine the percentage of each chapter's matching funds. Checks to the appropriate charities will then be prepared. For administrative purposes, the ZF Award application and BMW CCA Charity Matching Funds application are the same form; application for the ZF Award is automatically an application for BMW CCA Matching Funds, and vice-versa. Do not complete two separate forms; one is sufficient.

Applications may be downloaded from <http://bmwcca.org/content/chapterforms/Form-ZF-2009.pdf>.

BMW CCA annual meeting set for Greenville in March

Our next quarterly and annual meeting will be held on **March 21-22** at the National Office in Greenville, South Carolina. The host hotel is the Westin Poinsett, located in the historic West End. If you would like to observe, please contact the National Office so that we can reserve seating for you: lindaa@bmwcca.org. Those members observing the meeting on Saturday are welcome to join us for dinner Saturday evening at no charge.

Oktoberfest 2009 marks 40th Anniversary of BMW CCA; Legacy Lodge expands Oktoberfest room block



Join us at Road Atlanta! Oktoberfest 2009 on-line registration will open on Tuesday, March 10, 2009 at 10:00 a.m. at www.bmwccaofest.org. Registration fees and the M Package plans are posted on the Oktoberfest website, where you can also keep up-to-date on O’Fest news. It’s designed to be your complete Oktoberfest reference and guide. In addition, you will want to subscribe to the O’Fest 09 Mailing List—an announcement-only list.

Due to overwhelming response, Legacy Lake Lodge at Lake Lanier has increased the number of rooms in the BMW CCA hotel block. There is still availability, but be sure to book your reservations today. Simply visit <https://reservations.synxis.com> and enter Group Code BMW CCA.

Club announces additional feature to 2009 Membership Drive

To help members earn credit for every referral they make, we suggest you use the attached link in all your e-mails, forum, and website postings. Delete “Your ID” from the end of the link, replacing it with your membership number. When a potential member uses the link to join the Club, your membership number will automatically fill in on the join form!

http://bmwcca.org/index.php?pageid=club_join&ref_by=YOUR_ID

...And speaking of the 2009 Membership Drive. . .

As BMW sells more cars and SAVs in the U.S., BMW CCA membership should be strong and growing. However, the Club grows most successfully as members tell others about the BMW CCA and encourage them to join. To encourage growth, the Club runs an annual membership drive with meaningful rewards. This is especially important during the current recession, as the Club has not escaped the downturn in the nation’s economy; membership is now down by over 2% compared with two years ago.

The membership drive for 2009 runs from Feb. 19, 2009, though Dec 17, 2009. There are three membership drive categories; these include one for the Club’s members in general, one for those members who work for a BMW dealer or independent BMW shop, and one for BMW CCA chapters.

The rules are detailed below. If you want to get credit for signing up a member, make sure your recruit adds your name and member ID to any paper form or online form! We want the membership drive to be successful—and we want you to get the credit for your recruiting efforts!

BMW CCA Membership Contest rules

These are the official rules and supersede any description listed elsewhere and any verbal communications.

The BMW CCA membership drive is open to three categories of participants:

1. Current BMW CCA members,
2. Current BMW CCA members who work for a BMW dealer or independent BMW shop, and
3. BMW CCA chapters

New Membership Definition: A new membership is defined as a membership for an individual who has not previously belonged to the BMW CCA, or an individual that was previously a BMW CCA member but whose membership lapsed at least six months prior to the date of the new membership. A new membership with a corresponding associate membership counts as one new membership.

Eligibility: To be eligible, current BMW CCA members must be paid-up members in good standing through December 31, 2009 (that is, they may not be members by virtue of being “comped” by BMW CCA or a BMW CCA chapter).

About the categories: The program differentiates between BMW CCA members who work at BMW dealers or independent shops and those who don’t because those who work at places where BMWs are sold, serviced, or repaired are assumed to have a much greater opportunity to meet BMW owners who may not already be members of BMW CCA. While all BMW CCA members have an equal chance to receive a reward for the new member, they will only be competing against other members in their own category for the grand prizes.

MEMBERSHIP STATS as of 2/19/2009			
	FULL	ASSOCIATE	TOTAL
Current Membership	64,693	9,537	74,230
Last Month’s Membership	65,046	9,621	74,667
Monthly Net Gain (Loss)	-353	-84	-437
Monthly % Change	-0.54%	-0.87%	-0.59%
Last Year’s Membership	66,248	9,687	75,935
Annual Net Gain (Loss)	-1,555	-150	-1,705
Annual % Change	-2.35%	-1.55%	-2.25%
2007 Membership	66,068	9,850	75,918
Net Gain (Loss) for 2 years	-1,375	-133	-1,688
% Change for 2 years	-2.08%	-3.18%	-2.22%
New Members 655 Renewals 51.47% Roundels Mailed 64,627			

Category 1: Rewards for current BMW CCA members

For each new member that joins, referring members will receive \$5 in “BMW CCA Bucks” that can be used for the purchase of BMW CCA merchandise or applied to BMW CCA memberships. There is no limit to the amount of “BMW CCA Bucks” a member may receive based on new-member referrals. Additionally, there will be grand prizes for the three BMW CCA members who refer the most members.

- “BMW CCA Bucks” will be applied as a credit in the membership record of the Primary Member.
- “BMW CCA Bucks” may be used to purchase BMW CCA merchandise or they may be applied toward the renewal of a BMW CCA Membership. Example: A member with 20 “BMW CCA Bucks” may opt to apply the 20 “BMW CCA Bucks” toward the cost of their upcoming membership renewal, resulting in a \$20.00 decrease in the renewal fee.
- “BMW CCA Bucks” will expire one year from date of accrual and have no cash-surrender value. Date of accrual will be December 18, 2009. “BMW CCA Bucks” are non-transferable.

Category 2: Rewards for employees of BMW dealers or independent BMW shops

Current BMW CCA Members employed by a BMW dealer or independent BMW shop: For each new member that joins, referring members will receive \$5 in “BMW CCA Bucks” that can be used for the purchase of anything sold by BMW CCA. There is no limit to the amount of “BMW CCA Bucks” a member may receive based on new member referrals. Additionally, there will be grand prizes for the three BMW CCA members in this category who refer the most members.

- “BMW CCA Bucks” will be applied as a credit in the membership record of the Primary Member.
- “BMW CCA Bucks” may be used to purchase BMW CCA merchandise or they may be applied toward the renewal of a BMW CCA Membership. Example: A member with 20 “BMW CCA Bucks” may opt to apply the 20 “BMW CCA Bucks” toward the cost of their upcoming membership renewal, resulting in a \$20.00 decrease in the renewal fee.
- “BMW CCA Bucks” will expire one year from date of accrual and have no cash-surrender value. Date of accrual will be December 18, 2009. “BMW CCA Bucks” are non-transferable.

Please note that memberships purchased by dealers for their customers are not eligible. This exclusion is in effect even if a current BMW CCA member is listed on the application as a referrer. However, BMW dealers or independent BMW shops who purchase forty memberships will be entitled to one half-page ad in *Roundel*. BMW dealers or independent BMW shops who purchase eighty or more memberships will be entitled to one full-page ad.

Category 3: Rewards for chapters achieving a set level of new-member activity.

Chapters are eligible for rewards based on an overall increase in their total membership and based on their renewal rate. Both are important for continued growth of the Club, since renewing members are more likely to stay in the Club for more years, while new members are needed to replace those members who don't renew. Only primary chapter memberships will count toward chapter goals; secondary chapter affiliations will not accrue towards the goals. To be eligible for rewards, chapters must be in good standing. Chapters that are officially on probation during the period of the membership drive will not be eligible.

- Chapter goals for new members are based on the total number of primary members as of the official close in the National Office on February 18, 2009. The goals for chapters that gain or lose members due to chapter realignment or the creation or dissolution of chapters will be revised so that they maintain an equitable basis for rewards.
- The total membership goal for each chapter is 110%; that is, the chapter will have reached its goal if, by December 17, 2009, its total number of primary members is equal to 110% of the number of primary members assigned to the chapter as of February 18, 2009.
- The renewal goal for each chapter is 78%; that is, the Chapter will have reached its goal if, by December 17, 2009, at least 78% of its primary members as of February 18, 2009, have renewed their memberships.
- Chapters that meet either their total membership goal or their renewal goal, but not both, will receive \$100 in "BMW CCA Bucks" or \$5 in "BMW CCA Bucks" per 100 members, whichever is greater.
- Chapters that meet *both* their total membership and renewal goals will receive \$150 in "BMW CCA Bucks" or \$15 of "BMW CCA Bucks" per 100 members, whichever is greater.
- Chapters that meet their renewal goal and meet or exceed 110% of their total membership goal will receive \$200 in "BMW CCA Bucks" or \$20 in "BMW CCA Bucks" per 100 members, whichever is greater, plus a 5% discount on driving-event insurance premiums for the year 2010.
- Chapters that meet their renewal goal and meet or exceed 120% of their total membership goal will receive \$300 in "BMW CCA Bucks" or \$30 in "BMW CCA Bucks" per 100 members, whichever is greater, plus a 10% discount on driving-event insurance premiums for the year 2010.

The top ten chapters in terms of percentage of new members and the top ten chapters in renewal rates will be officially recognized in *Roundel Magazine*.

New members can join:

1. By calling 800 878-9292 to submit their application and credit-card information over the telephone. *The referring member's name and BMW CCA member number must be provided at the time the call is made.*
2. By visiting the www.bmwcca.org website and submitting an application online. To receive credit, the referring member's name and BMW CCA member number must be entered in the appropriate space on the online application form.
3. By mailing a membership application to the National Office. In order to receive credit, the referring member's name and BMW CCA member number must be written on the application. Membership applications/BMW CCA brochures are available from the National Office by calling 864 250-0022 or by sending an e-mail to stevens@bmwcca.org.

Deadline, Procedures and Restrictions

The National Office must receive all new member applications no later than December 16, 2009, to be counted. If referred by a current BMW CCA member, a new-member application must contain the name and BMW CCA member number of the referring member in order for the referring member to receive credit; credit may not be applied retroactively. If a new member cancels membership within three months after joining, the referring individual will lose credit for that membership. If a new member is referred by a current associate member, the associate member will receive the "BMW CCA Bucks." "BMW CCA Bucks" will be awarded at the end of the program, and only to those who are members in good standing as of December 31, 2009.

Prizes for Category 1 and 2

1st Prize: One-day M School at the BMW Performance Center, plus two nights lodging for one, not including transportation. Minimum of 30 referrals to qualify. Must be redeemed by December 31, 2010.

2nd Prize: 2010 Oktoberfest Registration. Minimum of 20 referrals to qualify.

3rd Prize: Valentine 1 radar detector, Minimum of 10 referrals to qualify.

BMW CCA members who are members of the National Board of Directors, paid employees of BMW CCA, *Roundel* senior staff, and members of their immediate families or households are eligible for referral reward incentives, but are not eligible for the grand prizes.

Referral credit will not be given to applications received without the referring member's BMW CCA member number. "BMW CCA Bucks" awarded under this program will be mailed to members within 45 days of the end of the Membership Drive.

Questions about the 2009 BMW CCA Membership Drive may be directed to Frank Patek in the BMW CCA office, by e-mail to frank_patek@bmwcca.org. We have new recruitment brochures and "take one" applications available—please call or write to order some.

Nag, nag, nag: Deadlines for chapter forms are fast approaching!

The following Chapter forms are due at the National Office by the dates listed below:

- **Chapter Officer and Administration Form (Mandatory):** This form must be submitted by each chapter by March 16, 2009, or within two weeks of the chapter election (whichever happens earlier). The form must then be resubmitted each time chapter officers change. This form is critical to maintaining timely communication between National and the chapters, and is required in order to meet minimum standards of chapter performance.
- **Chapter Financial Statement (Mandatory):** All chapters must submit this form yearly as part of the minimum requirements to maintain “good standing” as a BMW CCA Chapter. Due March 31, 2009.

Postage Reimbursement Request: All requests for postage reimbursement of your newsletter mailed between January 1 and July 31, 2008, should be submitted to National for approval during the period January 1–March 31, 2009. Qualified copies are those copies of your newsletter that you mail to other chapters, the Board of Directors, all service officers, BMW NA, etc., and the national office. For calendar year 2008, this number cannot exceed 106 copies. Postage reimbursement requests will not be honored if submitted after March 31, 2009.

- **Printing Reimbursement Request:** All requests for printing reimbursement of your newsletter mailed between January 1 and July 31, 2008, should be submitted to National for approval during the period January 1–March 31, 2008. Qualified copies are those copies of your newsletter that you mail to other Chapters, the Board of Directors, all Service Officers, BMW NA, etc., and the National Office. For calendar year 2008 this number cannot exceed 106 copies. Printing Reimbursement requests will not be honored if submitted after March 31, 2009.

2009 BMW CCA Chapter event insurance rates set

One of the primary benefits of BMW CCA membership is the group insurance coverage we are able to secure for our chapters’ activities. Some of these activities can be covered with no premium at all—but chapters should nevertheless apply for a certificate to make sure insurance is in place. Effective February 1, 2009–January 31, 2010, insurance rates have been set for various chapter activities:

Driving School (conducted pursuant to the BMW CCA Operations Manual standards: \$1,450

BMW CCA Club Race: \$1,710

BMW CCA Club Race held in conjunction with a BMW CCA Driving School: \$1,605

Autocross: \$285

Car-Control Clinic (aka Safety School): \$285

TSD Rally (Time-Speed-Distance): \$285

Fun Rally: \$155

Gymkhana: \$155

Tour: \$155

Concours (aka Car Show, Show-&-Shine): \$155

Social Events/Tech Sessions: \$0. There is no charge for social events or tech sessions, although certificates of insurance should be issued for these events.

An important nag: Remember, your chapter must file an IRS return!

Chapter treasurers should be aware of federal tax and information return filing

requirements. Starting with tax year 2007 (December 31, 2007, for BMW CCA Chapters) all chapters were required to file a return with the Internal Revenue Service (IRS). Depending on filing requirement thresholds, chapters were required to file either an IRS Form 990-N, Electronic Notice (ePostcard); a Form 990-EZ, Short Form Return of Organization Exempt From Income Tax; or a Form 990, Return of Organization Exempt From Income Tax. For tax year 2008 and beyond, the thresholds that determine which of the three Form 990s a chapter must file have been revised:

- The threshold for filing the Form 990-N has been revised from last year's threshold. Chapters with gross receipts normally equal to or less than \$25,000 for tax years before 2010 and equal to or less than \$50,000 for tax years 2010 and later **MUST** file the new IRS Form 990-N – Electronic Notice (e-Postcard).
- For tax year 2008 (December 31, 2008, for BMW CCA Chapters), chapters with gross receipts greater than \$25,000 and less than \$1,000,000 and total assets less than \$2,500,000 may file either the Form 990 or Form 990-EZ. (For the 2007 tax year, these amounts were less than \$100,000 gross receipts and \$250,000 total assets.)
 - For tax year 2009, chapters with gross receipts greater than \$25,000 and less than \$500,000 and total assets less than \$1,250,000 may file either the Form 990 or Form 990-EZ.
 - Beginning with the 2010 tax year, chapters with gross receipts greater than \$50,000 and less than \$200,000 and total assets less than \$500,000 may file either the Form 990 or Form 990-EZ.
 - All filings are due by the 15th day of the 5th month following the end of the chapter's accounting period. For BMW CCA chapters, this is May 15th. An automatic three-month extension to file a Form 990 or 990-EZ is available—to August 15th—by filing IRS Form 8868.

Failure to file required returns for three consecutive years will result in the automatic loss of the chapter's tax-exempt status.

The Form 990 has been extensively redesigned and expanded effective for 2008 tax years (returns filed in 2009 and later). The new 2008 Form 990 consists of an eleven-page, eleven-part core form that is required to be completed by all organizations that file the form, and schedules to be completed by those organizations that satisfy the applicable requirements for each schedule. *Based upon prior years, no BMW CCA chapter should be required to file a Form 990 (versus Form 990-EZ) for tax years 2008 or 2009—and it is unlikely that a chapter will meet the requirements to file Form 990 instead of Form 990-EZ for tax year 2010 and later.*

Although Form 990-EZ was not extensively redesigned for 2008, some minor changes have been made so that certain information previously required to be submitted as *attachments* will now be reported on *schedules*. Organizations that file Form 990-EZ (2008) must review the instructions for Schedules A, B, C, E, G, L, and N to determine whether they must report any of their activities or information on those schedules.

Links/URL addresses to the IRS forms and instructions are provided at the end of this article.

Some points to consider:

Filing Requirements:

- **Gross receipts** are defined in the regulations as “the total amounts the organization [chapter] received from all sources during its annual accounting period, without subtracting any costs or expenses.” (Underscore added)
- “**Normally**” means the average of the last three years, including the most recent year. (There are different limits for chapters that are less than three years old.)
- For chapters required to file Form 990 or Form 990-EZ, a **penalty for filing late** may be charged at \$20 per day, not to exceed the smaller of \$10,000 or 5% of the gross receipts of the organization. The penalty may also be charged if the organization files an incomplete return, such as by failing to complete a required line item or a required part of a schedule.
- No financial penalty will be applied for failure to file a 990-N (for chapters with gross revenues normally under \$25,000/\$50,000), but the **automatic loss of tax-exempt status** will apply for failure to file for three consecutive years.

Form 990-N Completion Information:

- The Form 990-N must be filed electronically through a third party (The Urban Institute) that the IRS has contracted with for this purpose. The link to the website to get started is <http://epostcard.form990.org/>.
- The chapter will be requested to create a Login ID and provide its Employer Identification Number (EIN, sometimes referred to as a taxpayer ID number). For a Login ID, I suggest using the chapter’s Internet domain name (e. g., nccbmwcca—the middle part of the website address). Request an ID for an “Exempt Organization,” not a “Preparer.” After creating the Login ID, you will be able to create/submit a 990-N.
- The 990-N is a one-page-plus questionnaire which requires only “yes” or “no” answers to questions (“Are your gross receipts normally \$25,000 or less”); it doesn’t require any financial information. Other than asking if the chapter has been terminated or gone out of business, all requested information is to verify/provide names and addresses.

990-EZ Completion Information:

- Each chapter that normally has gross revenues in excess of \$25,000 must individually file a Form 990 or 990-EZ. **WE DO NOT FILE A GROUP RETURN** (not to be confused with “Group Exemption Number”—see discussion below).
- The **Group Exemption Number** (GEN)—Form 990-EZ item F—is 5390. Our old GEN (9226) has been closed. All chapters are included under our GEN. This means that all chapters individually qualify as a Section 501(c)(7)—Social and Recreation Club tax-exempt organization.
- Form 990-EZ heading item H boxes should be checked (“not required to attach Sch. B”)
- The chapter member rebate received from National is reported on Line 3 of Form 990-EZ.
- Gross revenues from chapter activities—such as driving schools, etc.—are reported on Form 990-EZ Line 2. The related expenses are reported on Line 16 on Form 990-EZ.

Form 990-T Exempt Organization Business Income Tax Return

Finally, just because your chapter is a “qualified organization exempt from income tax,” it doesn’t mean your chapter may not have to pay any income tax! Any income from activities and sources *not related to the reason the chapter qualifies as an exempt organization*—exempt activities include social interaction of members to share a BMW experience—is not exempt from tax. One reason for this is to prevent not-for-profit organizations from actually running a business in competition with for-profit businesses. It does not matter that the reason you generate the income is to allow you to do the things that *do* qualify for exemption from tax.

For BMW CCA chapters, this generally includes any advertising or investment revenues. As for advertising, because a business or corporation cannot be a member of a qualified Section 501(c)(7) organization, any business advertising in a chapter newsletter, etc. is considered to be unrelated—and therefore taxable—income, even if the owner and perhaps sole proprietor of the business is a member.

If the chapter’s unrelated gross income is \$1,000 or more, it must file Form 990-T. However, unlike the filing requirements for Forms 990, 990-EZ, and 990-N discussed above, gross income here is defined as gross receipts minus the cost of generating those receipts. Thus, for example, an allocable portion of the cost of producing and mailing the chapter newsletter should be deducted from the revenues from newsletter advertising. If the chapter does meet or exceed the filing threshold, only the net profit from the unrelated business activity is subject to tax. When completing the Form 990-T, expenses directly related to the taxable gross revenue are deducted to arrive at taxable income.

An automatic six-month extension to file a Form 990-T is available by filing a separate Form 8868 (separate from a request for an automatic three-month extension to file a Form 990 or 990-EZ). However, any tax due must be paid by May 15th; interest and penalties may be applied for late filing and late payment of taxes due. These are in addition to any possible penalties related to a late filed Form 990 or 990-EZ.

Form 990-T Completion Information

- As a general rule, a chapter may have income reportable in Part I, Line 9–Investment income (such as bank interest) and/or Line 11 – Advertising.
- If the Total, Line 13, Column A is less than \$1,000, a Form 990-T is not required.
- If the Total, Line 13, Column A is not over \$10,000, the total deductible expenses (Column B) need be shown only on Line 13–Total, and none of the supporting schedules (A through K) need be completed.

Links

The following are links to the ePostcard and IRS websites for each of the forms discussed above and their instructions:

Form 990-N – Electronic Notice (ePostcard) starting point: epostcard.form990.org/

Form 990 – Return of Organization Exempt From Income Tax (Core – DRAFT):
www.irs.gov/pub/irs-dft/f990--dft.pdf

Form 990 – General Instructions:

www.irs.gov/pub/irs-tege/990_generalinstructions.pdf

Form 990-EZ – Short Form Return of Organization Exempt From Income Tax:
www.irs.gov/pub/irs-tege/f990rez.pdf

Form 990-EZ Instructions: www.irs.gov/pub/irs-tege/990ez_instructions.pdf

Form 990-T – Exempt Organization Business Income Tax Return:

www.irs.gov/pub/irs-pdf/f990t.pdf

Form 990-T Instructions: www.irs.gov/pub/irs-pdf/i990t.pdf

Form 8868 – Application for Extension of Time To File an Exempt Organization Return:

www.irs.gov/pub/irs-pdf/f8868.pdf

Note: The links above were current as of October 2008. Please check the IRS web site (www.irs.gov) for the latest version of all forms and instructions. As always, if you have any questions or need any help, I can be reached at treasurer@bmwcca.org or (805) 499-3849 (Pacific time, afternoon or evenings).—*Louis Goldsman, Treasurer, BMW CCA*