



MOOSE INTERNATIONAL
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California/Nevada Moose Lodges

My Brothers:

One of the obligations of the California/Nevada Moose Association is to make certain that it's lodges are protected from dangers that may affect them and their members. All too often, we receive a call from one of our lodges asking for advise on how to handle an Internal Revenue Service problem. They have received a notification from the IRS, advising that the lodge is delinquent in the submission of their 990 forms for many years. This form is due **September 15th** each year to the IRS and is mandatory for all non-profit organizations (pervious May 1st through April 30th, of this year, which is our fiscal year). **The fine for not filing the annual 990 is \$20.00 per day** (\$7,300.00 per year). This does not include other penalties that may be attached. Since the IRS does not notify each unit when they have missed a deadline, but waits until it is many years behind, it is not uncommon for the before mentioned notification to state that the lodge may now owe \$10,000 to as much as \$85,000. There now is also a **\$10.00 a day fine for the responsible individual** who does not file the required 990 form. Now, this lodge, who in almost every case does not have the assets to pay the fines, finds itself in a dilemma. This negligence has been the ruin of many a lodge of this Fraternity and this Association. The duty of filing said 990 is usually left up to the Administrator. With the lack of a competent Administrator, or the ever present problem of rapid turnovers in the position it is not assured that every lodge is always in compliance.

The Executive Board of your Association is taking action to insure that every lodge keeps these filings up to date. The simple form enclosed must be submitted as directed to the **Association Secretary** each year in a timely manner. If not, your lodge will become "**NOT IN GOOD STANDING**" with the Association and thus ineligible to receive any honors, i.e., **Premier Lodge Award, 5-Star Award, Fellowship Degree or Pilgrim Degree considerations**, etc. Those lodges who have failed to submit the 990 and our form will be paid a visit from one of our Association Officers to verify either compliance or non-compliance. This visit will not reverse the "Not In Good Standing" status for that year.

While these steps may seem extreme, we believe it is necessary to protect our lodges and our members

Sincerely and Fraternally

Charlie Lopez, Regional Manager
California / Nevada Moose Association