

Subject: IRS 501(c)(3) Charity Status UPDATE
Date: September 5, 2009
To All UOAA ASG Contacts,

Once you have read this special **IRS 501(c)(3) Charity Status UPDATE** I trust that you will have a better understanding about the importance of your support group having a IRS 501(c)(3) Charity Status and the service that UOAA is providing to you by offering enrollment under **UOAA's Group Exemption 501(c)(3) umbrella**.

When UOAA first organized in 2005 one of the primary services that we talked about was the provision by UOAA of a group IRS 501(c)(3) exemption for its affiliated support groups similar to the one UOA provided to its Chapters. It took us almost 2 years to resolve the problems with the IRS but now with a phone call or e-mail to Joan McGorry in our office, and by making a few amendments to your Constitution or Bylaws, your worries with the IRS will be over.

What worries you ask?? Well, for the 58 ASGs that are already under UOAA's umbrella, there are none (as long as you file the information required annually by the IRS, usually just a 990-N "e-Postcard"). But for the roughly 100 ASGs that are still under UOA's umbrella, an organization that no longer exists, chances are good that one of these days the IRS is going to rain all over you!

Now before we go any further, please understand that this letter does not apply to those few ASGs that are incorporated and have their own 501(c)(3) status, or those hospital based ASGs that are under the umbrella of their parent hospital.

Please do not confuse "**Non-Profit**" status, with "**Charity Status**." Since UOAA is incorporated as a non-profit organization all of its "affiliates" have non-profit status. If your ASG collects dues, receives donations, has fund raising projects it has income. Unless your ASG is recognized as having a valid IRS 501(c)(3) Charity Status, your group could be required to pay Federal taxes on this income. Also, your ASG must have Charity Status in order for an individual or corporation to deduct contributions from the Federal Income Tax Reports that we all make on April 15.

Another term that has caused confusion to some over the years is the term "**EIN**." Each ASG must have **its own EIN**. This is your IRS Employer Identification Number. An "EIN" is the same to your ASG as your "SSN" or Social Security Number is to you. Once your group has a valid EIN that is the only number that you should use when communicating with the IRS. UOAA has an EIN, but that is **only for UOAA's use**; no one else but UOAA can use this number. When asked for your Social Security number you give them the number assigned to you ... you would not think of giving someone your mother's or father's number. I have attached a sheet that lists all of the 58 ASGs that are currently under UOAA's Charity Status umbrella. The list contains each group's EIN and its name. Each EIN is unique and is the only one that the ASG associated with it can use ... to repeat, under no circumstances use the EIN assigned to UOAA's corporate entity or the EIN of another ASG.

Now that I have covered the basic information, let's check out the information on the attachments.

If you have any questions about 501(c)(3) and UOAA's Group IRS Charity Status umbrella, please contact Joan McGorry at **800-826-0826** or e-mail her at oa@uoaa.org

Ken Aukett
UOAA President

Attachments: ASGs_currently_under_umbrella_2009-09.pdf
The_ASG_and_501c3_status_2009-09.pdf