

Attention - Please Read This!

DATE: July 24, 2023

FROM: Cheryl Jamnick – Nationale Commissaire Intendante

SUBJECT: **FINAL UPDATE on Cabane Nationale 990 Status**

I have received the final answer from IRS regarding Cabane National's 990 Status and our Group Exemption (5006) Status.

- The Cabane Nationale 990 Exemption status was granted on June 22, 2022, and made effective back to November 15, 2020.
- I have filed a 990N for 2022 and 2023 so Cabane Nationale is current and in compliance.
- When the Cabane Nationale exempt status (990) was revoked in 2020 our group exemption (5006) was also revoked.
 - IRS Form 1024 was submitted in 2021 along with the required \$600 fee.
 - As noted above Cabane Nationale was determined exempt from federal Income tax under Internal Revenue Code (IRC) Section 501 (c) 19.
- The group exemption (5006) that was revoked required another submission along with a fee of \$2,500.
 - I asked IRS if Cabane Nationale's group exemption (5006) could be reinstated and just recently have been notified that once it is lost, a new request needs to be submitted. Unfortunately, the IRS has no procedure in place to accept applications for group exemptions currently.

WHAT DOES THIS MEAN TO EACH GRANDE OR CABANE?

- You are no longer exempt under a Cabane Nationale "umbrella".
 - You must log into the IRS web site (IRS.gov) and read the "Instructions for Form 1023-EZ".
 - If all thirty (30) questions on the "Form 1023-EZ Eligibility Worksheet" are "NO"
 - Submit a Form 1023-EZ, "Streamlined Application for Recognition of Exemption Under Section 501 (c) 19 of the Internal Revenue Code."
 - This form must be filled out on the IRS web site and paid for electronically. The fee is \$275.00.
 - If any of the worksheet questions are "YES" you will need to submit a "Form 1023".
 - This form will require a fee of \$600.00.