



AUXILIARY TO SONS OF UNION VETERANS OF THE CIVIL WAR
IRS-Form 8822-B

NEW IRS REQUIREMENT – FORM 8822-B (effective January 1, 2014)

APPLIES TO: Auxiliaries and Department

If there is a change in the person who is the responsible person for filing IRS 990N or other IRS matters (normally the Auxiliary or Department Secretary, Treasurer, or Secretary/Treasurer), the Auxiliary or Department needs to submit an IRS Form 8822-B to report the change to the IRS. Effective January 1, 2014, the form must be filed within 60 days of the change.

If the responsible person is not sure a change was filed when they took over from the previous responsible person, it would be a good idea to file the form, anyway, to make sure the information is correct.

The updated Form 8822-B is available on the www.irs.gov website or at the link provided <http://www.irs.gov/pub/irs-pdf/f8822b.pdf>. The form can be filled out online and printed out. The form must be mailed to the IRS at the address indicated for your state. Instructions are contained on page 2 of the form.

BE SURE AND CHECK THE BOX FOR TAX-EXEMPT ORGANIZATIONS at the top of the form.

The forms are to be distributed as follows:

FOR CHANGE OF RESPONSIBLE PERSON AT A AUXILIARY

IRS (1 copy), Department (2 copies)

Department Treasurer will forward one (1) copy to National Treasurer.

FOR CHANGE OF RESPONSIBLE PERSON AT A DEPARTMENT

IRS (1 copy), National Treasurer (1 copy), Department file (1 copy)

FOR CHANGE OF RESPONSIBLE PERSON AT A AUXILIARY-AT-LARGE

IRS (1 copy), National Treasurer (1 copy), Auxiliary (1 copy)