

Contact your local Fleet and Family Support Center for FRG Training.

If you are not able to take the training in person, it is available on-line:

<https://learning.zeiders.refineddata.com/enrol/index.php?id=7440&fbclid=IwAR1M5eH2t0iAOC7xgOL1CWLIfrRhRc5Mzcb8JcwJkaC5KpzKReXF6gMIBRAQ>



FRGs are non- federal entities that can fundraise if they choose.

If an FRG chooses to fundraise they must notify the IRS. FRG's are considered to be 501c (4) Social Welfare Organizations:

<https://www.irs.gov/charities-non-profits/other-non-profits/life-cycle-of-a-social-welfare-organization>

Effective Dec. 18, 2015, 501(c)(4) organizations are required to provide notification to the Secretary of the Treasury within 60 days of formation through IRS Form 8976, "Notice of Intent to Operate Under

Section 501(c)(4)," and pay a \$50 fee. Failure to file Form 8976 within 60 days will result in a \$20 per day penalty, not to exceed \$5,000. Electronically Submit Form 8976, Notice of Intent to Operate under Section 501(c)(4) <https://www.irs.gov/charities-non-profits/electronically-submit-your-form-8976-notice-of-intent-to-operate-under-section-501c4>

All FRGs should be submitting a Form 990-N (e-Postcard) to the IRS by May 15 of each year.

This electronic form can be completed online and is designed specifically for small nonprofit organizations (those that have annual receipts of less than \$50,000). Annual Electronic Filing Requirement for Small Exempt Organizations - Form 990-N (e-Postcard):

<https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

If your FRG has been notified that their status has been revoked, there is a process for reinstatement. Information can be found at <https://www.irs.gov/charities-non-profits/charitable-organizations/automatic-revocation-how-to-have-your-tax-exempt-status-retroactively-reinstated>

Contributions to civic leagues or other section 501(c)(4) organizations generally are not deductible as charitable contributions for federal income tax purposes. They may be deductible as trade or business expenses, if ordinary and necessary in the conduct of the taxpayer's business. Also, the organization may be required to [disclose that contributions are not deductible](https://www.irs.gov/charities-non-profits/other-non-profits/donations-to-section-501c4-organizations) when it solicits contributions. <https://www.irs.gov/charities-non-profits/other-non-profits/donations-to-section-501c4-organizations>

EIN information:

<https://sa.www4.irs.gov/modiein/individual/index.jsp>

To check the status of your EIN: 1-800-829-4933

If you have questions or are having issues filling out the on line forms, please contact the IRS Tax-Exempt Government Entities office Customer Account Services: (877) 829-5500.

Join the U.S. Navy FRG Leadership Facebook Discussion Group:

<https://www.facebook.com/groups/924345064281904/>