

AAUW/OHIO FINANCIAL AND DUES INFORMATION 2010

IRS Form 990 All branches must file Form 990 every year by November 15. Most can file on the Internet, what is called a postcard, or a 990-T. Branches with receipts of more than \$25,000 must file a Form 990 on paper. Your fiscal year begins July 1 and ends June 30.

Tax Deductibility on Dues Notices

All contributions to AAUW Funds (EF) and a portion of the national dues are tax deductible. AAUW/Ohio dues are not tax deductible. If your branch joined AAUW's group exemption, your branch is a 501 c 4 organization and your branch dues are not tax deductible.

The IRS requires that dues notices clearly indicate that only a portion of the total dues qualifies as a charitable contribution. You can use the table below to fill in the exact amount and include the table with the notice.

Include a statement such as the following: "A portion of your AAUW dues may be deductible as a charitable contribution within the limits of the IRS tax code. Some members may be able to deduct dues as ordinary and necessary business expenses."

Reporting your dues to the national AAUW office and to Ohio

You may file Branch Dues Reports online by joining the Membership Payment Program at www.aauw.org or you may complete paper forms. The large Branch Membership Report (BDR) is emailed early each May to the branch financier, president, and membership vice president on record for the current year. One of you should print a copy. Mail one copy of your BDR with payment to the AAUW/Ohio Finance Officer by July 1. Dues mailed after June 20 should be sent to the new finance officer

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Annual Dues AAUW/Ohio for 2010 - 2011

Membership Category	Code	National Dues	Nat'l Tax-deductible Portion	Ohio Dues	Branch Dues	Total
Annual Branch Member	MOB	49.00	46.00	11.00		
Associate Member	MASC	15.00	-0-	11.00		
Paid Life Member	MBL	0.00	-0-	11.00		
Honorary Member	MBHL/ MAHL	0.00	-0-	0.00		
Dual* (2 Ohio branches) *	DUAL	0.00	-0-	0.00		
Dual* (primary branch is out of state)	DUAL	0.00	-0-	11.00		
Student Affiliate	SAF	17.00	16.00	0.00		
Give a Grad a Gift	GGG	0.00	-0-	0.00		
College/University (Corporate) Representative	REP	0.00	-0-	0.00		

Honorary members have paid dues for 50 years and must submit a form and be confirmed by national.

A dual member is a member of more than one branch. The branch to which she pays national and state dues is called her "primary branch." She is a regular member (MOB) of her primary branch. She is a dual member (DUAL) of the other branch. Please write a note if the member's primary branch is out of state.

If one of your branch members is a college/university representative, please tell me so I can count her correctly. Your Branch Dues Report does not have a named category for this designation.

A new National Life Member pays a one-time national fee of \$980, which is fully tax-deductible.