



May 16, 2025

Dear Chapter/Division President and Treasurer:

Each year, the Izaak Walton League requests current information from chapters and divisions to fulfill their obligations under the national bylaws and comply with Internal Revenue Service (IRS) requirements for 501(c)(3) tax-exempt organizations.

The national bylaws (Sections 5.8, 5.9, 5.10 and 6.4) and IRS regulations require submission of certain information annually. It is important to note that the requirements in the national bylaws apply to chapters and divisions regardless of their tax-exempt status or whether they are tax-exempt under the national organization's group exemption or through a determination obtained separately from the IRS. **As a result, we request that all chapters and divisions submit the following information to the national office no later than August 15, 2025:**

- **Chapter or division bylaws and Articles of Incorporation. REMINDER:** In July 2023, the League's Board of Directors approved an amendment (Section 5.10) to the national bylaws requiring **chapters** to review their bylaws at least every five (5) years and report that they have conducted such review to the national office annually. The Board adopted this amendment in part because periodic review of bylaws is a best practice. For the purpose of reporting to the national office, the compliance checklist now includes a specific question related to this five year review. Previous requirements related to chapter and division bylaws and Articles of Incorporation remain in effect;
- **The most recent IRS 990, 990-EZ or 990-N postcard.** It is important to note that chapters and divisions must file one of these forms. If your chapter or division has requested an extension to file its 990 for 2024, please include a copy of the extension request form, the IRS approval of such request and the most recent 990 filed with the IRS;
- **Any corporate filings made with your state within the last 12 months, i.e., updated reports for corporate registration or current certification to solicit funds.** If your chapter or division is not required to make any corporate filings, please indicate that on the checklist;
- **Certificate of insurance, which also lists the state division (if applicable) and national organization as additional insureds.** Please note that sending a copy of a cancelled check paying your premium is not acceptable proof of insurance. In addition, it is important to indicate on the checklist if your chapter or division does not own, lease, rent or use any property for any purpose, including for its meetings, and has not obtained insurance for this reason; and

- A completed copy of the chapter/division questionnaire describing conservation and educational charitable activities conducted in 2024.

All of the forms and supporting materials listed above are available for download from the League's website at [iwla.org/501c3](http://iwla.org/501c3).

### **IRS No Longer Provides Critical Information About Chapter and Division Status**

The IRS no longer sends the national office a printed list or any other communication documenting the chapters and divisions it records as covered by the group exemption. As a result, our staff cannot easily identify changes in chapter or division status based on the IRS list and then reach out to the affected chapter or division. Therefore, if your chapter or division is contacted by the IRS about a change in its status under the League's group exemption, it is vitally important that you share this information with the national office. This will allow our staff to provide suggestions for addressing issues and ensure that the national office can update our internal records of covered chapters and divisions.

### **Tips for Completing Chapter/Division Questionnaires**

The national organization uses the information provided in the chapter/division questionnaire as the primary means to determine whether chapters and divisions are meeting basic requirements for nonprofit organizations. The IRS expects the League to play this role for chapters and divisions under our 501(c)(3) group exemption, and the League has an annual obligation to report to the IRS on chapters/divisions covered by this exemption. Our ability to make this determination is heavily dependent on the quality and descriptiveness of the information we receive. To help you provide the most useful information, we offer these tips:

- Submitting a list of every meeting (i.e., “monthly members meeting (12)” or “Boy Scouts (52)”) either in the questionnaire or on a separate attachment does not provide useful information about conservation and educational charitable activities. The most informative questionnaires received annually provide succinct, narrative descriptions of common activities and the results of those activities. We have created sample questionnaires (available on the League website at [iwla.org/501c3](http://iwla.org/501c3)) with examples of short descriptions of activities that chapters and divisions have submitted in previous years. We hope these examples will be helpful when completing your questionnaire.
- It is important to annually update chapter and division questionnaires. A significant number of chapters and divisions submit questionnaires each year that use identical or nearly identical language from the previous year's questionnaire to describe conservation and educational activities and uses of chapter property. Although many chapters and divisions conduct similar activities annually, it is also very likely that some events are cancelled due to weather or other factors and the number of participants in specific activities will vary from year to year.

## **Deadline for Submitting Information to the National Office**

Receiving the information detailed above is important because it helps to determine whether your chapter or state division should continue to be covered under the League's group tax-exemption. If your chapter or division is currently under the League's group exemption and we do not receive this information, particularly the questionnaire, the national organization will have no choice but to remove the chapter or division from the League's group exemption, retroactive to January 1 of this year. It is imperative to provide each of the items listed above by the August 15, 2025 deadline.

## **A Final Note on Submissions and National Staff Contacts**

Our staff are here to help you with any questions and to comply with requirements to the best of your ability. Reach out to staff with any questions and we are confident they will assist you.

**Please note: League staff change over time** – all submissions should be sent to the attention of staff identified below.

**All materials should be sent to the attention of Lia Murphy:** e-mail [lmurphy@iwla.org](mailto:lmurphy@iwla.org); or U.S. Mail: IWLA, 707 Conservation Lane, Gaithersburg, MD 20878-2983, Attn: Lia Murphy.

If you have questions about the process or the materials that your chapter or division must submit, please contact Scott Kovarovics at [skovarovics@iwla.org](mailto:skovarovics@iwla.org).

Thank you for your assistance with this process and for all you do for the League.

Sincerely,

/S/

Dale Braun  
Chair, Executive Board

/S/

Jodi Labs  
National President