

DATE: September 12, 2011
TO: Active Chapters of Sigma Gamma Epsilon
Members of the National Council of SGE
FROM: Jim Walters, SGE Secretary-Treasurer
RE: Start of the Fall 2011 semester

The purpose of this letter is to welcome all Chapters back to their respective campuses for the start of the 2011-2012 academic year and to provide details on some of the many things that have been happening with Sigma Gamma Epsilon.

1. SGE electronic membership database continues to take shape

No more Initiate Data Cards! Starting fall 2010, SGE began using new forms for Chapters to report on **Returning Members, New Initiates, and Chapter Officers**. These forms are to be completed electronically and can be found on the SGE Website <<http://www.sigmagammaepsilon.com>> under the Officer Resources link or on the Home Page under New Forms. Once you have completed these forms, save them as files under your Chapter name, e-mail as attachments to even@sigmagammaepsilon.com, and mail printed copies to the National Office of SGE along with dues and fees as appropriate. Please use the Excel versions if possible. If your computer is not compatible with the Excel versions, use the pdf versions and print the information clearly on them. (If you submit the New Initiates form using a printed pdf version, you **MUST** also electronically submit a typed list of new initiates with the initiation date). It is preferable to submit total dues and fees as **one check**. The New Initiate Form and Returning Member Form are due by November 1st. The Officer Form should be sent to us as soon as you have it.

Please note that dues run the academic year (fall through spring) and not the calendar year (Jan.-Dec.). This is one of the reasons it is so important to have your fall initiation as early as practically possible (and submit your dues and fees and lists no later than November 1st) so that new and returning members can get the full benefit for their dues.

2. Returning members should pay annual dues

We have had some Chapters failing to have their returning members pay annual dues (\$15). To be an active member, students must pay annual dues during their initiation year and each subsequent year of their enrollment. In addition, returning members who will be graduating in the fall still pay the full annual dues, since membership runs for the academic year. The Constitution specifies that half-year dues be assessed only for those members initiated after February 1st.

3. IRS tax information requests

As stated in previous "Welcome back letters," small tax-exempt organizations (SGE Chapters) whose annual gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard. If your Chapter receives such a request, you should file the form so that you do not lose your tax-exempt status. It only takes a few minutes to file the e-Postcard. The form asks for your Taxpayer Identification Number (EIN), which will be located in the upper right corner of the letter of request. It also asks for your Chapter's address, SGE website (<http://www.sigmagammaepsilon.com>), and we are also suggesting that the Principal Officer (incidentally, type of name is "person") for Chapters be the Chapter Advisor at the same address. That's all the information it requests.

4. Losing your Chapter's tax-exempt status

We have gotten word that some Chapters have lost their tax-exempt status because they have not filed the IRS 990-series form for three consecutive years. Although we sympathize with these Chapters, the IRS informs us that we, as the parent organization, cannot simply add them back to the SGE list of tax-exempt Chapters. In fact, they explicitly state that subordinate organizations (Chapters) included in a group exemption letter (SGE National Office) must submit an application for reinstatement of its tax-exempt status on its own behalf. They suggest we direct such Chapters to the IRS site www.IRS.gov/eo, where you should look for the topic "Automatic Revocation of Exemption." Clicking on that link will provide some background information, and near the bottom of that page under "For more information, see:" you can click on the bullet • Reinstatement of Tax-Exempt Status After Automatic Revocation and Deductibility of Contributions.

We will, of course, still retain all active Chapters on our list of Chapters, but we will have to differentiate between tax-exempt and non tax-exempt Chapters. Non tax-exempt Chapters will not be able to receive tax-deductible contributions and would have to pay taxes annually on any income.

5. The COMPASS

Progress continues to be made on the SGE journal, the COMPASS. Volume 81 was printed in March 2011, and Volume 82 is currently at the printer. As noted in the Fall 2010 welcome back letter, delegates to the SGE biennial convention in spring 2010 elected Dr. Larry Davis as the new editor, and he has been making efforts to convert the COMPASS to an online publication.

6. Quality Chapter Award

SGE's newest award is the **Quality Chapter Award**. This award is designed to recognize Chapters that are achieving excellence and providing a quality program to their members by accomplishing a list of criteria. The Quality Chapter Award is available to all Chapters that achieve the criteria listed on the SGE Website under the link to Awards. They consist of things such as having submitted the Chapter Officers form, New Initiates form, and Returning Member form and appropriate fees and dues to the National Office by the appropriate deadlines. Recognized Chapters will receive a certificate and \$50. We encourage all Chapters to consider applying for this award.

7. New SGE Chapters

Eta Omega Chapter at the University of Wisconsin-Whitewater was installed on February 9, 2011, and Theta Alpha Chapter at Adrian College became the newest SGE Chapter on March 22, 2011. Congratulations to both of these new Chapters!

We are looking forward to a great Fall Semester for SGE. As always, we will attempt to respond to your requests and inquires as soon as possible. You can e-mail Paula Even our Administrative Assistant at even@sigmagammaepsilon.com or call 319-273-3818 or fax 319-273-7124.

If you are planning to attend the GSA annual meeting in Minneapolis in October, please make sure you visit the SGE booth in the Exhibit Hall (booth 421) and also check out the SGE Poster Session.

Best wishes,



James C. Walters
SGE National Secretary-Treasurer