

JAPANESE AMERICAN CITIZENS LEAGUE
40th Biennial National Convention
National Council Meeting
Salt Lake City, UT
July 16-20, 2008

CONSTITUTION AND BYLAWS AMENDMENT FORM

NOTE: The proposed amendment must be presented utilizing this format. It may be prepared on a computer. It does not need to be typed directly onto this original form.

Part 1. This is an amendment to the (CONSTITUTION / BYLAWS) of the Japanese American Citizens League (ADDING/AMENDING) Article II, Section 2e relating to Chapters in Good Standing

Part 2. ARTICLE II, SECTION 2e of the (CONSTITUTION / BYLAWS) of the Japanese American Citizens League is (ADDED/AMENDED) to read as follows: e. Complied with all applicable state and federal tax laws.

Note: Strike through text to indicate any deletions to the current language; underline any new language. Part 3. ARTICLE(S), SECTION(S) (IS/ARE) renumbered as respectively.

Part 4. This amendment shall become effective (IMMEDIATELY UPON ITS ADOPTION / AS OF) 7/21/08 (State proposed date).

Part 5. Sponsor: Chapter Name / Youth Rep (optional) Dated: Month/Date/Year
Sponsor by: Name (Please Print) (optional) E-mail:
Signed: Signature (optional) Title:

Part 6. Moved: National Board Dated: 04/19/2008
District Council / National Youth Student Council / National Board (required) Month/Date/Year
Moved by: Alan Nishi E-mail: alannishi@sbcglobal.net
Signed: Signature (required) Title: NCWNP Governor

Part 7. Indicate the designated contact person who has the authority to communicate with the Constitution & Bylaws Committee in order to discuss changes:

Person: Alan Nishi E-mail: alannishi@sbcglobal.net

Part 8. Will there be any fiscal impact associated with implementation of this amendment? (~~YES~~ / NO)
(indicate one)

Part 9. Rationale (Provide a concise explanation of the reasons/background for the proposed change)

Under the Pension Protection Act of 2006, tax exempt organizations with annual gross receipts that are normally greater than \$25,000 must file IRS Form 990 or IRS Form 990-N or IRS Form 990-EZ. Such filings are due every year by the fifteenth day of the fifth month after the close of our tax year, or May 15th. An organization that fails to file the required forms for three consecutive years will automatically lose its tax-exempt status.

This constitutional amendment will ensure compliance with the IRS; prevent lapse in IRS required filings and prevent jeopardizing the organization's tax exempt status.

IMPORTANT REMINDERS:

- ✓ This form must be accompanied by a completed Fiscal Impact Statement when submitted for *formal* review unless you indicate in Part 8 that there will be no fiscal impact.
- ✓ This form cannot be used to propose a bylaw amendment without notice.
- ✓ Please review your completed proposal to ensure that it *strictly* complies with all procedures in the Constitution & Bylaws Committee memo.
- ✓ Please ensure that Parts 5 and 6 of electronic copies conform exactly to any hard copy which is filed. Enter “/s/” on signature lines to signify that the hard copy bears a signature.