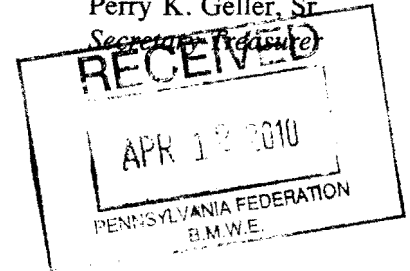




Brotherhood of Maintenance of Way Employees Division of the International Brotherhood of Teamsters

Freddie N. Simpson
President

Perry K. Geller, Sr.
Secretary-Treasurer



April 1, 2010

ALL LOCAL LODGE SECRETARY-TREASURERS

Re: Form 990-N (e-Postcard)

Dear Brothers and Sisters:

The Internal Revenue Service now requires local lodges to electronically file Form 990-N, also known as the e-Postcard, annually by August 15th of each year.

Form 990-N requires you to provide the following information:

- * The lodge's legal name.
- * Any other name the lodge uses.
- * The lodge's official mailing address.
- * The lodge's website address (if applicable).
- * The lodge's employer identification number.
- * The name and address of a principal officer of the lodge.
- * The lodge's annual tax period.
- * Verification that the lodge's annual gross receipts are normally \$25,000 or less.
- * Indicate if the lodge has been consolidated or dissolved.

National Division has decided to automatically file Form 990-N for lodges that submit their March 31, 2010 quarterly audit report. Therefore, once you are current in the filing of your audit reports though March 31, 2010, no further action is required of you regarding this matter.

If you prefer, you may file Form 990-N yourself by visiting the following website: <http://epostcard.form990.org>. If Form 990-N is not filed for three consecutive years, the lodge's tax-exempt status will be revoked by the IRS. If you should have any questions regarding the above, contact National Division Staff Assistant Steve Mocher at (800) 848-8830 ext. 604.

Fraternally,

Secretary-Treasurer

Cc: Mr. F. N. Simpson
General Chairmen

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