

Arizona Chapter

Audi
Club North America

Chapter Leaders Meeting

10/6/2026



Agenda

- Chapter Relations Update
- Marketing Specialist Updates
- Executive Director Updates
- Submitted Questions
- Open Discussion

Chapter Relations Update

Stephanie DiPilla

- National Board Elections opened October 1

- **Q1 2027 News - Due Oct 30**
  - Email Stephanie

- **Q1 2027 Events - Due Oct 30**
  - Submit to website
  - We've noticed FB events that have not been posted online; please post on ACNA's website

- **Chapter Board Election Season is coming up in the fall**

- S**eefeld - Winter Driving Experience in Austria**
  - Seats still available, email Stephanie if interested

- **Eastern Canada board member, Alex Reptski passed away end of August. The chapter has started a GoFundMe, and I will post the link in the Key Takeaways.**

Marketing Specialist Update

Trent Whicker

- **SQ5 Sweepstakes/Bonus Giveaways**

- **Membership Profiles for quattro & Social media**
  - https://www.jotform.com/form/242765486195066

- **Podcast**
  - Like & Subscribe:
    - Upcoming Guests: Dawn Brazier
    - https://www.youtube.com/@AudiClubNorthAmerica
    - https://open.spotify.com/show/5rIdxdzp5qyJ7dWCdZyopb
  - Ideas/referrals for guests? Email: media@audiclubna.org

Executive Director Update

Chris May

- **2026 Organizational Priorities (Reminder)**
  - Drive Membership Growth & Retention
  - Increase Brand Awarness & Relevance
  - Support Scalable Partnership Development (Chapters, Sponsors, AoA, Community)

- **Membership Update:**
  - ~7,400 primary members (+~1,600 family) as of 8/3/26 (~6% increase since last chapter leader call)
  - MSR membership check API is now working in sandbox environment. Working with volunteers to test and work out any bugs.

- **Membership Survey**
  - **Extending to mid-October**
  - **Data will be integrated into chapter membership reporting**

- **Changes to IRS Group Exemption Filing**
  - ACNA must be compliant by 1/22/27

ACNA & The IRS Group Exemption:
What Chapters Need to Know

- The IRS updated procedures governing group exemptions for organizations such as ACNA and its subordinate chapters (Revenue Procedure 2026-8 issued Jan 2026)
- It’s primarily an update to how ACNA must document, oversee, and report on relationships with its subordinate orgs (Chapters)
- This is NOT a change to ACNA’s mission or purpose of our Chapters

What is a “Group Exemption”?

- ACNA is the central organization

- Eligible ACNA chapters are subordinate organizations under ACNA’s group exemption.

- A group exemption allows qualifying subordinate orgs to be recognized under the central org’s IRS exemption letter (501c3).

- The IRS requires subordinate orgs to be:
  - Affiliated with the central organization
  - Subject to its general supervision or control

What has Changed?
The IRS Has Defined the Relationship More Clearly

- **The IRS now provides specific definitions for:**
  - **Affiliation**
    - **Demonstrated through the facts and circumstances showing that an organization is a chapter, local post or unit of the central organization**
  - **General Supervision**
    - **The central organization annually obtains, reviews and retains information concerning the subordinate's:**
      - **Finances**
      - **Activities and**
      - **Compliance with annual filing requirements**
    - **The central organization provides information or education regardig maintaing tax-exempt status**
  - **Control**
    - **The IRS identifies serveral ways control can be established, however, a "writen agreement between the central organization and subordinate organization that evidences the central organization's control over the subordinate's activities and operations" is the least intrusive of the options and what ACNA will ultimately require Chapters to execute. Think of it as formalizing the relationship which already exists.**

Affiliation Agreement

- ACNA will develop a standard Chapter Affiliation Agreement
- The agreement will:
  - Confirm Chapter’s status as ACNA-affiliated subordinate organization
  - Document ACNA’s role as the central organization
  - Document the chapter’s obligation to operate within the ACNA framework
  - Establish the information and reporting ACNA needs from each chapter
  - Confirm requirements concerning:
    - Governance
    - Financial information
    - Tax Compliance
    - Insurance and Risk Management
    - Events & Activities
    - Branding & Communications
    - Records & Documentation
    - Compliance with ACNA policies and applicable law
    - Request for inclusion in group exemption/acknowledgement re: removal from exemption
  - Provide the framework for ACNA to maintain the chapter’s participation in the group exemption

What Will Change for Chapters?
Not much.

- Chapter Leaders will be asked to:
  - Review the ACNA Affiliation Agreement
  - Execute the agreement on behalf of the Chapter
  - Continue providing the information ACNA already requests
  - Continue operating in accordance with ACNA’s existing governance, financial, insurance, event and operational requirements
  - Notify ACNA when there are material changes to the Chapter’s:
    - Leadership
    - Governance
    - Activities or
    - Other information relevant to ACNA’s IRS reporting obligations

Why This Matters to ACNA and Every Chapter
Maintaining ACNA’s Tax-Exempt Structure

- ACNA has legal and tax obligations as the central organization maintaining the group exemption
- ACNA must be able to demonstrate that its subordinate orgs meet the IRS requirements
- ACNA must provide supplemental info to the IRS concerning its subordinate orgs on an annual basis via a new form (Form 15644, Supplemental Group Ruling Information).
- Failure to statisfy the requirements can create consequences for the group exemption, including potential removal of individual subordinate organizations (Chapters).

What Happens Next?
2026-27 Implementation

- ACNA to develop affilliation agreement and ACNA board to approve/codify
- ACNA to provide agreement to Chapter leaders for review and field questions
- Execute affiliation agreements by 1/22/27
- ACNA to continue existing annual compliance process and information-collection/reporting from chapters incorporating any additional information needed under the new IRS requirements.

Questions?



Kansas City Chapter

Submitted Questions

May we have a breakdown of # of memberships by chapter, as well as a breakdown of # of new members in the past year, as well as # of 1 year vs. 3 year memberships?

Are there any new Lifetime members joining the club?



Open Discussion