

THEATRE WEST GENERAL MEETING MINUTES

Date: March 18, 2025

Location: Stardust Theatre

Skit "Clean Dry Socks" started at 1:30 PM, ended at 2:15 PM

Meeting Start: 2:30 PM

Present: Nick Missos, Judy Ross , John Hobold, Tammy Wells, Tia Wooley, Kasey Huhta

President's Opening Remarks

We've done a lot of digging to figure out some of the issues that our club had. We are not casting blame at anyone. I just want you to know that we are moving forward.

Treasurer's Report (by John Hobold):

Before describing the problem and board actions thus far, I want to say that I have reviewed 5 boxes of files dating back to 2015. Your Theatre West (TW) club boards have acted honorably, with full integrity and a due sense of urgency in every regard. Yes, some honest mistakes were made, but they only become clear with the benefit of hindsight.

The bottom line on losing tax exempt status: The IRS issued a requirement that all non-profits file tax reports electronically starting with tax years that ended after July 31, 2021. For TW that was our tax year of 2020 which ended August 31, 2021.

TW had used for many years a small tax preparer located herein SCW. That tax preparer is out of business and gone. The tax preparer did not file

electronically for 2020, 2021 and 2022. There is plenty of evidence that tax forms were filed but no evidence is in the files showing e-filing. There is ample evidence that the tax preparer indicated to the board at the time that the filing would be electronic. Sadly, it is clear that the IRS did not receive/accept the electronic returns.

Three years of non-filing results in an automatic revocation of tax exemption by the IRS. This revocation is automatic and by law cannot be reversed. The only solution is to file for automatic reinstatement via a new application. I spoke with two different IRS agents, asking each one a series of questions. I received the same answers from both agents.

TW filed this application for reinstatement as of March 15, 2025. IRS guidance is that this could take 6 months – 80% of applications are adjudicated within 191 days.

Q&A Summary for the Meeting:

The organization remains suspended until our 501(c)(3) status is reinstated. Even if the IRS approves our tax-exempt status by July, we cannot hold paid or donated performances, auditions, or rehearsals until official reinstatement is confirmed. As a result, all club meetings and activities are on hold until further notice. Periodic updates will be provided as soon as there is news from the IRS.

Regarding club leadership, the temporary board will continue to focus solely on resolving the IRS issue. A new board will be put in place to oversee the organization's broader operations moving forward. The matter of membership dues for this year will be left for the incoming board to address.

Upcoming Activities and Productions

- Educational Activities: Tia and Nick are working on organizing educational opportunities for members this summer. However, these activities will not be affiliated with the club due to the suspension. Club members are welcome to participate.
- November Show: *A Christmas Carol* will proceed as scheduled at the Stardust Theater. This production is not affiliated with Theater West, allowing it to move forward. Auditions for this production are permitted since it is managed separately.
- Future Productions: Tia has made tentative theater reservations for upcoming shows. Given the short timeline and logistical constraints, the October production is unlikely. Instead, the focus will be on staging performances in January and March. The scheduling of tech weeks and rehearsals will remain flexible as more details become available.

For now, our priority remains securing our tax-exempt status. We appreciate everyone's patience and support during this process.

Adjournment:

The meeting was adjourned at 2:55 PM

Next Meeting: Since we are on hiatus there are no meetings scheduled for Theatre West at this time.

Minutes prepared by Tammy Wells

Submitted for Website Availability to Members 03/24/2025