

# Chapter Taxes FAQ

## What Tax Form Does My Chapter Need to File?

Most small tax-exempt organizations whose annual [gross receipts](#) are [normally \\$50,000 or less](#) are required to electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead. This form must be filed electronically (there is no paper form) by going to the website listed below and following the instructions. The information needed to complete the form is listed on the website and is basic identification information such as:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal chapter officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year (May 15th for calendar year end organizations). Instructions for filing the e-Postcard can be found on the [IRS website](#).

Since this form is filed annually you should use the name and address of a current officer when completing the form each year.

## What Happens if My Chapter Doesn't Submit the 990-N?

Failure to file Form 990-N for three consecutive years will cause your chapter to lose its tax-exempt status.

## What if My Chapter's Tax Exempt Status Has Been Revoked?

If you received a letter from the IRS informing you that your chapter's tax-exempt status has been revoked automatically because you have not filed for three years, you will need to contact the IRS to get your tax-exempt status reinstated. For information on this process, please visit the [IRS page](#).

## How Do You Obtain an EIF (Federal Tax I.D. Number) if We Do Not Have One?



If your chapter does not have an EIN you may obtain one by completing an application online. Here is what you need to do:

1. Go to the [EIN page](#) on the IRS website.
2. Click on "Apply for an EIN Online".
3. Click on "Apply Online Now".
4. The next page will be titled "EIN Assistant" and this is where you begin your application. Once you are in the application, the first step is:

Identify the type legal structure of your chapter. If your chapter has not organized into a legal structure such as a corporation, then you should check the circle beside "View Additional Types, Including Tax-Exempt and Governmental Organization" and then click "Continue".

Your chapter should be considered other non-profit, tax-exempt organizations (business league) that qualify for tax-exempt status under Internal Revenue Code 501(a). On the new page select "Other Non-Profit/Tax Exempt Organization" and click "Continue".

You will confirm this selection on the next page by clicking "Continue".

Now select why you are requesting an EIN and in most cases the only choice applicable is for "Banking purposes".

Once you click "Continue" you will be asked to select who is the responsible party for the organization. You will select "Individual".

1. This must be an officer of the chapter.
2. This person will have to disclose his/her personal Social Security number in order to get the EIN.
3. This person will disclose that he/she is a duly authorized officer of the chapter.
4. Continue completing the information required on the form

When you have finished, you will receive your EIN immediately upon verification.

NOTE! After you receive your EIN, you may want to wait at least two weeks to submit the Form 990-N to make sure the EIN is in the IRS system. There is no penalty for filing the Form 990-N late.