

Chapters with subordinate EIN's Must File with IRS

Each year, all chapters or alumni associations with an Alpha Phi Omega subordinate EIN must file a 990-N also known as the e-Postcard. Chapters that conduct activities under the college or university EIN are not required to file separately from the school. It is the responsibility of the chapter to notify the National Office with a letter on letterhead from the institution that the chapter falls under the institution EIN and is, therefore, not required to have a subordinate EIN. Chapters with the subordinate EIN must file the e-Postcard by the 15th day of the 5th month from the chapter's year end if the chapter has gross receipts less than \$50,000. If you do not know the chapter year end, an officer of the chapter must contact the IRS at 1-877-829-5500 and request the year end. If you try to efile before the year end the form will be rejected by the IRS.

According to IRS regulations, if there is a failure to file the 990-N (or 990, or 990 EZ) for 3 consecutive years, the IRS will not recognize the chapter or Alumni Association as active under the group exemption. If the chapter loses active status with the IRS the chapter will then be required to pay a fine ranging from \$300-\$800 and complete a 30 page application for 501(c)(3) recognition. There is no quick fix once non-profit status is lost with the IRS.

The e-Postcard needs to be filed by an elected officer of the chapter/alumni association. You will need the following information:

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
- Tax year
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Web site address if the organization has one
- Confirmation that the organization's annual gross receipts are normally \$50,000 or less

The IRS website with this information can be found at <http://epostcard.form990.org/default.asp>.

You will be prompted to the actual site where you will file the Form 990-N. The actual efilings are being provided by the Urban Institute. You will have to set up a log in and password to access the filing site. Once logged in, you will simply follow the prompts to complete the form.

Page 1 of the form will list on line c the "Organization's legal name" correctly as "Alpha Phi Omega". Line d should show your chapter's EIN number. It will be on page 2 of the form that you will correctly add your chapter's name under "Doing Business As" line c.

Organization's mailing address will be the chapter address.

The Principal officer should be the officer filling out the form. The address is the same as the chapter address. You will have to enter the information twice.