IRS Requirements for U.S. Chapters

Internal Revenue Service | Form 990 Due Nov. 15

All US Chapters MUST be in compliance and file with the IRS. Chapters are responsible for the filing and MUST file the postcard form 990-N, Form 990-EZ, or the Form 990 based on the amount of gross receipts received during the fiscal year and assets. The [IRS website provides resources](https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in) on which form to file and instructions on how to file.

* [Form 990-N](https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard) (e-Postcard)
	+ Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ
	+ Annual gross receipts are normally $50,000 or less.
* [Form 990-EZ](https://www.irs.gov/pub/irs-pdf/f990ez.pdf)
	+ Short Form Return of Organization Exempt from Income Tax
	+ Annual gross receipts are less than $200,000 and total assets are less than $500,000 at end of tax year
* Form 990
	+ Return of Organization Exempt from Income Tax
	+ Annual gross receipts are greater than $200,000 or total assets are greater than $500,000

All Chapters are recognized as exempt from Federal income tax under Internal Revenue Code section 501(c)(6).

For further information on IRS tax exempt status or for obtaining 990 forms, call the IRS Exempt Organizations (not-for-profit) toll-free hotline at 1 (877) 829-5500 or go to http://www.irs.gov/.