Introduction

Because it exists, was incorporated, and is operated for the express purpose of advancing and promoting science, engineering and technology among African Americans, the National Society of Black Engineers and its chapters in the United States are eligible for an exemption from federal taxes under section 501(c)3 of the Federal Internal Revenue Code. This purpose is considered a charitable cause for the tax exemption. For organizations, including the National Society, to acquire and maintain that status, they must apply for that status with the Internal Revenue Service and meet certain ongoing reporting requirements.

In recent years, NSBE’s Professional Chapters have struggled with the requirements of establishing and maintaining tax exemption from federal taxes. As with many things that involve the Internal Revenue Service, the requirements can be very confusing to navigate. It has not helped that the Federal Government has changed the rules regarding eligibility and reporting over the last decade. These changes have resulted in some chapters losing their tax exempt status without a clear understanding of what to do to re-establish their status.

As a part of NSBE’s obligation to support our chapters, the Finance Zone of the NSBE Professionals has prepared this document with the intent of clarifying and simplifying the tax exempt process for chapters. The Internal Revenue Service allows chapters of a central organization to have flexibility to determine how they want to establish tax exempt status, whether it is with the central organization or separate from the central organization. This document will describe the requirements and processes for establishing tax exempt status in both cases. In addition to explaining what a chapter has to do to establish and maintain their tax exempt status, this document will provide references to additional information so that chapters can continue to track ongoing changes in requirements and/or changes in the chapter’s tax exempt status.

Why is it important for NSBE Professional chapters to establish the tax exemption from federal taxes? There are several reasons. First, the tax exemption can allow chapters to establish interest-bearing accounts at financial institutions without worry of having to pay taxes on the interest earned. Second, tax exempt organizations can leverage this status to obtain access to particular needs and in-kind services, like meeting space. Finally, as it pertains to fundraising, the ability to acquire individual gifts and corporate donations can be significantly impaired if a chapter does not have the federal tax exempt status. Many individuals and companies choose only to donate to tax exempt organizations because it allows those entities to deduct those contributions from their own income taxes.
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Glossary

501(c)3 - The section of the Federal Internal Revenue Code that spells out the definition and requirements for an organization to be exempt from federal taxes. It covers organizations that are operated exclusively for charitable, religious, educational, scientific, literary, testing for public safety, prevention of cruelty to children and animals, or fostering national or international amateur sports competition. NSBE’s federal tax exempt status comes from this section of the law.

Employer Identification Number (EIN) - an identification number required by the Internal Revenue Service to identify an organization. It is required for organizations to file for tax exemption, including subordinates, whether the organization has employees or not. The EIN is the organizational equivalent to the Social Security number for individuals.

Exempt Organization - An organization that has been determined to be exempt from federal taxes by the Internal Revenue Service.

Determination Letter - A letter issued by the IRS that confirms the tax status of an organization, including whether they are exempt from federal taxes, and under what section of the Internal Revenue Code they are covered.

General Exemption Letter - A letter sent by NSBE to a chapter that has met the requirements for being included on NSBE’s Group Exemption, thus confirming that it will be a subordinate for the fiscal year. This document confirms that the chapter has tax-exempt status if all IRS reporting requirements are met.

Group Exemption Letter - A determination letter issued to a central organization recognizing on a group basis the exemption under section 501(c)3 of subordinate organizations on whose behalf the central organization has applied for recognition of exemption. For the letter to remain in force, the central organization has to send an updated list of subordinates to the IRS 90 days prior to the end of the fiscal year. In the case of NSBE, this date (April 30) defines when its General Exemption program has to end so that it can meet the IRS requirements.

Subordinate - The IRS uses this term for the chapters of a central organization that choose to use the tax exempt status of the central organization for its own activities.
Establishing New Federal Tax Exempt Status

General Information

A newly chartered NSBE Professionals chapter has many things to establish to begin functioning in a viable way. It has to recruit members, create organizational documents with a leadership structure, and determine what its activities will be in support of the NSBE mission. Prior to establishing the necessary financial infrastructure, it is essential for these functioning structures to be in place. Consideration of formalizing the chapter’s tax exempt status should not occur before this. Why? As a practical matter, the chapter will not have sufficient resources for it to make a difference. The Internal Revenue Service exempts organizations that have annual revenues below $5,000 from the application recognition requirements.

However, from a financial standpoint, it is critical to establish good a financial record at the start of the chapter’s chartering process. Accurate financial documentation of revenues, expenses, and their related purposes will allow the chapter to do an effective job of creating and maintaining formal recognition as an Exempt Organization when it becomes necessary. There are numerous resources that exist for effective financial accounting for organizations. Information on this subject is referenced in the Reference section of this document.

When a chapter has formally chartered and is ready to apply for recognition for federal tax exempt status, there are several things required by the IRS that the chapter has to have.

1. A set of governing documents that explain the organization’s purpose for existence, its organizational structure, and its primary operating activities. A chapter constitution typically serves this purpose. Bylaws by themselves typically do not serve this purpose, but they can be included if they exist for your chapter.
2. Financial records for the prior three years of the chapter’s existence, or for the duration of the chapter’s existence if the chapter was chartered within the past three years.

These documents form the foundation for a need to acquire tax-exempt status. With this information collected and in hand, the chapter can begin the process of initiating their application for federal tax exempt status. The full details of that process follow.

Obtaining Federal Tax Exempt Status

There are two paths that can be taken to acquire exempt status from federal taxes. One option is the acquisition of independent federal tax exempt status directly with the Internal Revenue Service. The other option is to request inclusion in NSBE’s tax exempt status. Each of these options is available and valid for the full life of the chapter’s existence, and they each have distinct advantages and disadvantages. The details of
how each approach works, the eligibility requirements, and the specific steps that the chapter needs to take to initiate their status and maintain it annually will be explained in the sections that describe the process for following each of these approaches.

Summarizing the first option, acquiring independent federal tax exempt status involves the following steps:

1. Acquiring a Federal Employer Identification Number (EIN) for the chapter.
2. Completing and filing a Form 1023 Application to the IRS for exempt organization status.
3. Awaiting confirmation of tax exempt status from the IRS, which comes in the form of a determination letter.
4. Filing annual tax returns (Form 990) summarizing the financial state of the chapter and confirm its regular activities are in compliance with maintaining exempt status.

Summarizing the second option, acquiring federal tax exempt status as a subordinate (chapter) of the central organization (NSBE) involves the following steps:

1. Acquiring a Federal Employer Identification Number for the chapter.
2. Completing an application request for inclusion in NSBE’s General Exemption.
3. Awaiting confirmation of tax exempt status from NSBE, which comes in the form of a General Exemption letter.
4. Filing annual tax returns (Form 990) summarizing the financial state of the chapter and confirm its regular activities are in compliance with maintaining exempt status.

Acquiring an Employee Identification Number

The initial process step that is common for both of these paths is the acquisition of an Employer Identification Number (EIN). Chapters can apply for an Employee Identification Number (EIN) by fax, mail, telephone, or online Monday through Friday. The online application is the easiest and fastest method, and can be found by searching for the keyword “EIN” on the IRS website. Once the online application is completed, the EIN will be granted immediately and can be downloaded and saved for future reference in PDF form. Applications by fax typically result in getting the EIN in four (4) business days, and in the case of mail applications, the turnaround time is 4-6 weeks.

The following information is needed for the EIN Application.

- The full legal name of the chapter
- Mailing address for the chapter
- The name, SSN, mailing address, and telephone number of a chapter officer.
- Date the chapter was formally chartered
- The last month of the chapter’s accounting period (In the case of those who will file under NSBE’s General Exemption, this will be July)
Chapters should note that their purpose for existence should be identified as “Charitable.” The promotion of science, engineering and technology in unserved and underserved communities falls under the category of being a charitable cause in the eyes of the Internal Revenue Service. This is important to note both for the EIN Application and the Form 1023 if your chapter seeks to acquire independent federal tax exempt status.

Choosing Between Independent or Subordinate Status

A chapter’s decision to choose which status to apply for is strictly that of the chapter. Both approaches are fully valid and recognized by the IRS, and neither approach offers any external advantage over the other. When considering whether your chapter should apply for independent tax exempt status or apply for subordinate status through NSBE, you will want to think about which approach is most sustainable for your chapter. Ultimately, the chapter’s own circumstances will determine what the best way to proceed will be. The key considerations that a chapter needs to take into account are the following:

- Does the chapter qualify for inclusion under NSBE’s General Exemption?
- Does the chapter have the resources, time, or know-how to apply for its own federal tax exemption?
- Is the chapter willing to re-apply for exempt status annually to save time and money?
- Does the chapter’s financial recordkeeping allow the officers to follow through with the requirements of the chosen approach?

To summarize major differences, applying for independent federal tax exempt status is more complex and requires an initial fee. However, most of the work of maintaining status is done once the chapters has received a determination letter from the IRS. Applying for subordinate status through NSBE is simple and does not require a fee. However, maintenance of tax exempt status must be rigorously tended to annually, making transition between board members critical. More detail will be provided in subsequent sections.
Independent Federal Tax Exemption for Chapters

Eligibility

Generally speaking, all NSBE Chapters in the United States are eligible to apply for their own independent federal tax exempt status. No one is obligated to seek this status, nor is anyone required to fall under NSBE’s tax exemption. The only requirements that chapters must meet are the same requirements that apply to all 501(c)3 exempt organizations under the Internal Revenue Code. As mentioned in the introductory information, governing documents that explain its organizational structure and its primary operating activities are needed. These will have to be supplied to the Internal Revenue Service as a part of this process. In addition, the IRS requires a full set of financial documents that align with the chapters organized activities. Independent status can be difficult to achieve if you do not have three years worth of this data.

From an eligibility standpoint, note that chapters that have lost their tax exempt status because of a failure to meet the IRS’s regular reporting requirements are still eligible to reapply for tax exempt status using this method.

Application Process

After a chapter has acquired its employer identification number, a chapter that wishes to obtain independent federal tax-exempt status must complete and file IRS Form 1023, which is the Application for Exemption from Federal Taxes under Section 501(c)3 of the Internal Revenue Code. This 26 page form requests extensive information on the chapter, its constitution, financial and fundraising operations, primary operating objectives and primary activities. The information included in the application should cover past, present, and planned activities. Usually, information for the past three years is a minimum obligation. It is important to be as complete and thorough as you can be in completing this application. The inclusion of procedures, standards and criteria for your activities will make a substantial difference in the process. The IRS uses this information to determine if your chapter qualifies for exemption.

Upon submission of the completed Form 1023 to the IRS, a non-refundable application fee of $400 is required. As such, it is important to be fully committed to following through with this process before submitting the application. Once the IRS receives the application, you should receive a notice confirming receipt. After that, the next contact you will receive from the IRS will inform you of the actual status of your application. If the application provides sufficient information to show that your chapter qualifies for 501(c)3 status, you will receive a determination letter from the IRS that confirms that you have tax exempt status. This letter will give an effective date for your tax-exempt status. This date depends on when you file for status. If you have chartered your chapter less than 27 months after the application date, the effective date will be the date of your charter. If it is later than this, the date of application will serve as the
effective date for tax exempt status. From this date forward, the chapter is considered an exempt organization from federal taxes.

To maintain tax exempt status under this approach for obtaining such status, a chapter must meet certain ongoing IRS’s requirements. These requirements are:

1. Annual reporting for financial activities of the chapter to the IRS, through Form 990
2. Making the financial status of the chapter publicly available upon demand.

When a chapter has filed an application for recognition as a tax exempt organization, it may behave as if it has received such status while the application is pending. The Form 1023 can serve as supporting documentation until such time as a determination letter is issued by the IRS. In some cases, chapters may be contacted by the IRS because more information is needed to complete processing of the application. Until such information is supplied, the tax exempt status determination will be withheld. The IRS will attempt to reach the primary contact supplied in the application to acquire this information. So it is essential to assign this responsibility to someone who is knowledgeable enough about the finances and activities of the chapter to answer all of the questions the IRS may have. If it takes too long for the chapter to supply this information (timeframe for review is approximately nine months maximum), the IRS may issue an adverse ruling or determination on the basis of insufficient information, which will mean that the chapter may have reapply for tax exempt status. However, the chapter does have the option to appeal an adverse ruling. Review information from IRS regarding this appeals process if it becomes necessary.

Regarding contributions received from donors during the application period, although such donors have no assurance that contributions are tax-deductible for federal income tax purposes until the application is approved, contributions made while an application is pending would qualify once the application is actually approved. However, if the application is denied, those contributions would not qualify. Moreover, the chapter would be liable for filing federal income tax returns and paying taxes on those contributions unless its income is low enough to be excluded from federal taxation based on other limits.
NSBE General Exemption for Chapters

Eligibility

NSBE chapters in the United States with an active charter recognized by the national organization are eligible to request inclusion in NSBE’s General Exemption from federal taxes. This would include new chapters that have never previously filed for an exemption from federal taxes. An additional requirement for eligibility for NSBE’s General Exemption is that the chapter has not received a determination letter from the IRS indicating that the chapter’s tax exempt status has been revoked. In such circumstances, such chapters are obligated to follow the process for seeking independent tax exempt status.

Application Process

Your chapter’s charter must be renewed prior to application or the application will not be accepted. To renew your chapter’s charter each year, you must ensure the following charter obligations are met:

- Chapter has at least ten (10) active paid members
- The chapter has a President, Vice President, Secretary and Treasurer assigned and be active members in the member database.

The next step for the chapter is to complete a short questionnaire that requests inclusion as a subordinate in NSBE’s 501(c)3 tax-exempt status. This questionnaire can be found as one of the active surveys in your member profile. Information collected from the questionnaire includes the chapter’s EIN, annual revenues and expenses for the past year, budgeted revenues and expenses for the next year, and other identifying information. NSBE will use this information to include the chapters that submit this questionnaire on their group exemption letter that goes to the IRS annually.

Upon receipt and approval of a chapter’s questionnaire by NSBE, the Accounting and Finance Department at NSBE World Headquarters will issue a General Exemption letter to the chapter. This will serve as a determination letter for purposes of validating tax-exempt status so long as the chapter remains in good standing with NSBE and continues to meet the IRS financial reporting requirements. Unlike a determination letter issued by the IRS, a General Exemption letter limits the chapter’s tax exempt status for the fiscal year for which the exemption is requested. NSBE’s fiscal year begins on August 1. Note that chapters that seek inclusion in NSBE’s General Exemption must maintain their fiscal year to align with that of the central organization.

Because NSBE is required by the IRS to submit a group exemption letter annually that lists all of its chapters that are to be included in its exemption, chapters are required to complete this questionnaire on an annual basis. The questionnaire will typically be available for chapters to complete from August 1 to March 31 of the same
fiscal/program year. This application process is offered to chapters for no fee, thus making it an economical, yet labor intensive process to follow. If a chapter fails to complete the questionnaire in a given fiscal year, the chapter will have temporarily lost its tax exempt status for that fiscal year. As long as the IRS does not issue the chapter a determination letter that revokes the tax-exempt status of the chapter, the chapter may complete the questionnaire to be included in NSBE’s General Exemption for the next fiscal year. If accepted by NSBE, the chapter will resume its tax exempt status with no penalty.

**Annual Financial Reporting**

Other than operating in a manner consistent with its mission, the IRS has only one requirement for non-profits to maintain their tax exempt status once they have acquired it. That requirement is to file an annual report of the organization’s financial status. This reporting is done in the form of a annual information return, which is similar to the tax return that individuals must do annually. While individuals file IRS Form 1040 by April 15th of the next calendar year for their tax returns, tax exempt organizations are obligated to file IRS Form 990 for their tax returns. The due date of this return depends on the organization’s fiscal year. The form is due on the 15th day of the fifth month of the fiscal year. So for example, since NSBE’s fiscal year starts on August 1, the Form 990 for NSBE for the period from August 1, 2012 to July 31, 2013 is due on December 15, 2013. If an organization’s fiscal year were the same as the calendar year, the due date would be May 15th. Note that for chapters that participate in NSBE’s General Exemption, the fiscal year aligns with the central organization. This means that the return would be due on December 15th for these chapters.

The NSBE Central organization does not file information returns on behalf of any chapters. The responsibility to file the Form 990 annually is ultimately the responsibility of each chapter. Regardless of whether the choice for seeking tax-exempt status was to do so independently or through NSBE’s General Exemption, each chapter has the option to file the Form 990, Form 990-EZ, or Form 990-N E-Postcard. All chapters with gross receipts exceeding $200,000 or with assets exceeding $500,000 in value must use the full Form 990 for their filings, which will require information about donors among other things. If annual receipts are below $50,000, the chapter can file the E-postcard. The web address for that postcard can be found in the References section of this document. Chapters that fall in between those ranges can submit the shortened Form 990-EZ return. Remember, chapters who fail to submit one of these returns and confirm acceptance by the IRS are under threat to have their tax-exempt status revoked by the IRS.
Other Exemption Matters

Name/Address Changes

The process of instituting a name or address change with the IRS is relatively straightforward. When the name change has been instituted through the amendment process in your governing documents, prepare a letter to the IRS requesting that the name of your organization be changed. The letter should be signed by a chapter officer, preferably the President or Treasurer. A copy of the amendment to your chapter’s governing document should be signed by two chapter officers, dated with the effective date and attached to the letter. A sample template for this letter from which you can work is available in the Appendices. The address included in the template is the one that you want to send it to. Alternatively, you can fax the letter and other documentation to the IRS at (513)263-4330. From there, the IRS will acknowledge the change and you can start using the new name in your subsequent dealings with the IRS.

State Tax Exemption

This document only covers the process for seeking an exemption from federal taxes with the Internal Revenue Service. In many cases, chapters can also be eligible for tax exempt status in the state that they operate. In those cases, chapters should incorporate themselves at non-profit organizations. The term “non-profit” only has meaning in the context of states as the IRS uses “tax-exempt” as its phrase for this purpose. In the references section, there is a web address where you can go to get more information on how to seek state tax exemption in the state where your chapter is located.

Fundraising

As it relates to fundraising, there are several things that a chapter has to pay special attention to. In general, there are two types of fundraising that could influence a chapter’s tax exempt status. First, there is the approach of soliciting charitable donations. While there are no specific federal requirements for registration to perform solicitation for donations, there are many states that have special registration and filing rules. It is very important to check in with these state requirements if you plan to raise funds in this manner.

The other approach to raising money is through business activity, like sales of goods or investment income. As it relates to federal tax exempt status, it is important to pay attention to whether this income is raised according to the organization’s tax-exempt purpose or not. Investment income and other types of income that typically would not be the kind of income that would be accrued according to the tax-exempt purpose of NSBE are considered unrelated business income. This is true even if used the revenue from such activities is used to pay for expenses that support the tax-exempt purpose. The IRS has certain limitations on unrelated business income relative to the total
income of the organization that must be followed. Such income must be reported in the annual information return to the IRS. If the amount of unrelated business income is significant, taxes could be due to the IRS for that income. More information on this topic can be obtained on the IRS Stay Exempt Website, for which the web address can be found in the References section of this document.
Frequently Asked Questions

Q: Does a chapter need to acquire an EIN? Why can we not use the NSBE National EIN?

A: Chapters must acquire an EIN for its own fiscal activities. A chapter cannot use the National NSBE EIN. The reason for this is that the National organization does not submit a Group Tax Return that would include all chapters. If chapters were to use the National NSBE EIN, it would result in inaccurate reporting to the IRS, which would threaten the tax exempt status of the entire organization. To ensure the most accurate and stable tax exempt status, it is important for each chapter to have its own EIN.

Q: We received a letter from the Internal Revenue Service that says that the chapter’s tax exempt status has lapsed. How can our chapter regain tax exempt status?

A: If a chapter has received a letter from the IRS that says that their tax exempt status has been revoked, then it likely means that the chapter has not filed the Form 990 for three consecutive years. This requirement began for all non-profit exempt organizations in 2007, so such status may have been in place for your chapter since as early as 2010. In such circumstances, it is no longer possible for the chapter to qualify for NSBE’s General Exemption. The only recourse for such chapters is to re-apply for independent federal tax exempt status with the IRS. This is true even if the chapter has previously acquired tax exempt status through NSBE's General Exemption. A new Employer Identification Number is not needed, but the other steps should be followed as if the chapter is seeking new independent tax exempt status. In fact, chapters that attempt to acquire a new EIN could receive adverse rulings for tax exempt status in future filings.

Q: I attempted to submit a Form 990-N online, but the website will not accept it. What should I do?

A: If the Form 990 E-postcard website does not accept your submission, it likely means that your chapter’s tax exempt status has been revoked. You can check this by going to the IRS Exempt Organization Select Check website (address in the references section) with your chapter’s EIN to see if the chapter is on the list of organizations for whom tax exempt status has been revoked. If your chapter is on this list, it will mean that the chapter is no longer eligible for NSBE’s General Exemption.

Q: Why doesn’t NSBE automatically list all of its chapters as subordinates for purposes of the tax exemption?

A: While most organizations like NSBE list all of their chapters as subordinates for a group exemption, the reason NSBE chooses not to this is that it does not allow chapters to do their own independent fundraising without oversight from the central organization. If NSBE included all of its active chapters in its tax exemption, it would require NSBE to report fully on the financial activities of all of the chapters. NSBE cannot do this effectively for all of its chapters without either taking full control of the finances of the chapters or increasing staffing needed to track and collect the financial information of all of its chapters.
Q: Is it possible for NSBE to lose its tax exempt status, and what would happen to the chapter's tax exempt status if we were to file as a subordinate and NSBE lost its tax exempt status?

A: While it is possible for NSBE to lose its tax exempt status, it is extremely unlikely. Since NSBE heavily relies on contributions that are tax deductible for financing its activities, loss of tax exempt status would deliver NSBE a blow that could threaten the overall existence of the organization. For that reason, NSBE invests in professional staff members who are specifically responsible for making sure that it continues to meet the IRS requirements annually. If the central organization were to lose its status, which would most likely come from engaging in prohibited activities like lobbying or supporting political campaigns, subordinates would also lose their status. However, this does not create an advantage for acquiring independent status because the chapter’s affiliation with a central organization that engages in prohibited activities would also likely lose their status for the same reason. Chapters should feel secure in knowing that being a subordinate of NSBE is a secure means of maintaining tax exempt status.

Q: Why does NSBE not submit a Group Return to the IRS for all of the chapters that request inclusion in NSBE’s General Exemption?

A: Since most chapters qualify to do their reporting using the Form 990-N E-Postcard, NSBE determined as a matter of policy that it would be more simple to allow subordinates to follow that process. For NSBE to do a group return, they would have to significantly restrict the amount of time that chapters would need to file supporting information for inclusion in the exemption. As this is a matter of policy, it is subject to revision by NSBE. But as it stands now, the reporting requirements stay as they are.

Q: If my chapter does not have revenues exceeding $5,000 annually, are we still able to be recognized as tax exempt, even if we do not follow either approach for recognition?

A: Yes, chapters with annual receipts below $5,000 are exempted from needing to apply for tax exempt status. Such chapters can even receive tax-deductible donations. However, without this application completed, it can make it difficult receive donations from certain donors and corporations, who will want to see documentation that proves the tax-exempt status of the chapter before making a donation.
References

Relevant IRS Publications for Exempt Organizations:

**Pub 538**, Accounting Periods and Methods  
**Pub 557**, Tax-Exempt Status for Your Organization  
**Pub 583**, Starting a Business and Keeping Records  
**Pub 1635**, Understanding your Employer Identification Number  
**Pub 1771**, Charitable Contributions—Substantiation and Disclosure Requirements  
**Pub 4220**, Applying for 501(c)(3) Tax-Exempt Status  
**Pub 4221-PC**, Compliance Guide for 501(c)(3) Public Charities

Relevant IRS Forms for Exempt Organizations:

**Form SS-4**, Application for an Employer Identification Number  
**Form 990**, Return of Organization Exempt From Income Tax  
**Form 990-EZ**, Short Form Return of Organization Exempt From Income Tax  
**Form 990-N**, Electronic Notice (e-Postcard) For Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ (only available electronically),  
**Form 1023**, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code,  
**Form 8868**, Application for Extension of Time to File an Exempt Organization Return

Websites

IRS Website for Exempt Organizations: [http://irs.gov/eo](http://irs.gov/eo)  
Direct Electronic Filing site for IRS Form 990-N: [http://epostcard.form990.org](http://epostcard.form990.org)  
(Allows chapter to see if their status has been revoked or is eligible to receive tax deductible contributions)  

Phone Numbers

IRS Toll Free Tax Form Hotline: 1-800-TAX-FORM.  
IRS Business and Specialty Tax Line: 1-800-829-4933
Appendix: Name Change Letter Template

Copy this letter below onto your chapter’s letterhead and modify and send to the address in the header, which is the correct department of the IRS to handle such matters.

-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

[DATE]

Internal Revenue Service
Exempt Organizations Determinations
Room 4024
P.O. Box 2508
Cincinnati, OH 45201

RE: Exempt Organization Name Change (EIN: xx-xxxxxxxx)

To Whom It May Concern:

Please note that the name of our non-profit organization has changed from [OLD CHAPTER NAME] to [NEW CHAPTER NAME]. Enclosed is a copy of the amendment to our governing documents evidencing the name change.

Once records have been updated, please send us confirmation. Until we receive such confirmation, we will continue to use the name [OLD CHAPTER NAME] on all subsequent communications to the IRS.

Please direct any questions about the enclosed information to [NAME] at [ADDRESS] or by phone at [PHONE NUMBER]. Thank you for your assistance.

Best Regards,

[Written Signature here]

[Officer Name]
[Officer Title]

Enclosures
[cc: [NAME]]