

Eighth District of Omega Psi Phi Fraternity, Inc
2016 Undergraduate Summit
Hosted by Epsilon Delta Chapter
Columbia, MO
Tax Exemption Status – Maintenance Procedures

In order to maintain your chapter, state, or district with its exemption status you must do the following:
Obtain an Employer ID Number (EIN). You may do this by:

- 1. Online – Go to the IRS website at www.irs.gov/businesses and click on “Employer ID Numbers”,**
- 2. Telephone – Call the IRS at 1-800-829-4933,**
- 3. Fax – Fax the IRS at 801-620-3253, or**
- 4. Mail- Complete Form SS-4 and mail it to the service center address for your state. See Form SS- 4 instructions for more information.**

Once you get your EIN you need to provide the following to the Omega Psi Phi Fraternity, Inc International Headquarters:

Attn: IHQ Finance Manager, ihq-financemanager@oppf.org, (404) 284-5533

1. EIN
2. Chapter Name
3. Chapter Address

File the appropriate 990 Tax Return for fiscal year-ending October 31, 2016. The 990 must be filed by March 15, 2017. This must be done after each fiscal year (fiscal year is November 1 through October 31) by the following March 15th date.

- If your receipts are less than \$25,000 for the fiscal year, you are required to file form 990N.

Graduate Chapters should comply with the requirements and make sure that the Undergraduate chapters, under their guidance, also comply.

- Note: Inactive Undergraduate Chapters applicable 990 tax return must be submitted annually to maintain their tax exemption status. If there are no members on campus, then the appropriate Graduate Chapter should submit the exemption using the Graduate Officers name.
 - Note: Failure to comply with the above instructions may result in the IRS imposing taxes and penalties to your chapter. Any taxes or penalties will be the responsibilities of the assessed chapter.
 - Note: It may take four to five weeks for you to receive an EIN. Therefore, if you do not have an EIN or your EIN is invalid, you will need the EIN before you can file the 990.