

**PART XI**

**APPENDIX**

**INCOME TAX INFORMATION  
GOVERNING  
IOTA PHI LAMBDA SORORITY, INC.  
AND  
AUXILIARIES**

## **INCOME TAX PROCEDURES GOVERNING IOTA PHI LAMBDA SORORITY, INC. AND AUXILIARIES**

### **GENERAL INFORMATION**

Iota Phi Lambda Sorority is tax exempt under Section 501 (a) of the Internal Revenue Code. This exemption allows the Sorority certain incidental benefits such as public recognition of tax-exempt status, exemption from certain state taxes, advance assurance to donors of deductibility of contributions (in certain cases) and nonprofit mailing privileges (determination made by area postmasters).

Iota Phi Lambda Sorority's exemption comes under two sections of the IRS Code, 501 (c) 6 and 501 (c) 3. The former exempts the Sorority from the payment of Federal Income Tax and the latter exempts the Sorority's Educational Fund on a national basis.

As with other exempt business organizations, Iota Phi Lambda Sorority has a nine digit Employer Identification Number (EIN), 237390385. The Sorority's chapters and regions also have EINs (See Attachment #1 and #1A – A list of Chapters, Regions and Auxiliaries and the status of their Employee Identification Numbers).

Iota Phi Lambda Sorority also has a National Group Exemption Number (Gen) 2558. Unlike the EIN, the Group Exemption Number is the same for the Central organization and its affiliates (chapters and regions).

### **To Maintain Group Exemption Letter**

Each year IRS Procedure 77-38 requires the Central Organization to update its information by March 31<sup>st</sup>. The National Treasurer is responsible for sending the following information obtained from chapters and regions:

1. A statement describing any changes during the year in the purpose, character or method of operation of subordinates (Chapters and Regions).
2. The names, mailing addresses (including zip code and e-mail address) and EIN of chapters and regions:
  - a. changed names of chapter presidents or chapter addresses;
  - b. deleted chapters from the Sorority roster; or
  - c. added chapters to the Sorority roster
3. To add Subordinates (chapters and regions), attach:
  - a. a statement that the information upon which Iota's present group exemption letter was based applies to each chapter and region;
  - b. a statement that each chapter or region has given the National Treasurer written authorization to add its name to the roster;
  - c. a list of those chapters and regions to which the IRS previously issued exemption rulings or determination letters; and
  - d. a statement that none of the chapters or regions are private foundations, as defined in Section 509 (a) of the Code, if they recognized as exempt under 501 (c) 3.
4. When applicable, a statement that the group exemption roster did not change during the year.

## **Steps for Obtaining an EIN**

1. If a subordinate does not have an EIN, apply for one online, by telephone, fax, or by mail.
  - Online – Go to the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on “Employer ID Numbers,”
  - Telephone – Call the IRS at 1-800-829-4933
  - Fax – Fax the IRS at 1-801-620-3253, or
  - Mail – Complete Form SS-4 and mail it to the service center address for your state. See Form SS-4 instructions for more information.

### **NOTE: DO NOT APPLY MORE THAN ONCE FOR AN EIN**

2. Send copies of the document, including your newly assigned EIN, to the National President, National Recording Secretary, National Treasurer and your Regional Director.

## **Chapter and Region Responsibility in Providing Assurance of Maintaining Exempt Status**

All chapters and regions should send the following information to the National Treasurer each year:

1. **By August 15<sup>th</sup>** - Immediately following the June election of officers, chapter rosters denoting any changes in name of President, mailing address and email address are to be sent to regional directors for compilation and forwarding to National President, National Recording Secretary and National Treasurer
2. **By November 15<sup>th</sup>** - Chapters and regions whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard. Chapters and Regions whose gross receipts are normally \$50,000 or more are required to submit Form 990 or Form 990EZ to the IRS. Chapters or regions should send notification to their Regional Director and the National Treasurer that they have filed the required 990 form.

The 990 form is due every year by the 15<sup>th</sup> day of the 5<sup>th</sup> month (November) after the close of the Sorority’s tax year (June 30<sup>th</sup>). If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. The 990 form cannot be filed until after the tax year ends (June 30<sup>th</sup>).

### **Information Needed to File e-Postcard**

- Employer Identification Number (EIN), also known as Taxpayer Identification Number (TIN)
- Tax Year
- Legal name and mailing address
- Any other names the organization uses
- Name and address of principal officer
- Web site address if the chapter/region has one
- Confirmation that the annual gross receipts are \$50,000 or less
- If applicable, a statement that the chapter/region has terminated or is terminating (inactive status)

## **EDUCATIONAL FUND**

Iota Phi Lambda Sorority, Inc. has an exempt status at the national level for its Educational Fund as stated in the Articles of Incorporation Bylaws (1979). The Educational Fund's Employer Identification Number (EIN) is 36-3062953.

The National Treasurer shall maintain a separate bank account for the Educational Fund. All scholarships, charitable deductions and educational expenses will be paid from this account. The National Treasurer will make an annual report of all financial transactions governing this fund.

The National Treasurer shall maintain a separate bank account for the Lola M. Parker Foundation and will make an annual report of all financial transactions governing this fund. The Foundation's Employer EIN is 37-1780068.

### **Tax Responsibility of National Treasurer**

1. Keep abreast of current IRS Tax Laws relating to Iota Phi Lambda Sorority, Inc.
2. File all tax forms and necessary reports required by the IRS.
  - a. Form 990 for the sorority (EIN 23-7390385) by November 15th.
  - b. Form 990N for the Educational Fund (EIN 36-3062953) by November 15th.
  - c. Form 990N for the Foundation (EIN 37-1780068) by November 15th.
  - d. Form 1099-MISC to individuals who were paid for their services (executive director, Administrative support, etc.) by January 31st.
  - e. Form 1096 transmittal Form for IRS Form 1099-MISC by February 28th.

**IOTA PHI LAMBDA SORORITY, INC.**  
**Chapter Employer Identification Number's (EIN)**

<b>CHAPTERS</b>	<b>EIN</b>	<b>CHAPTERS</b>	<b>EIN</b>
Alpha	237382805	Beta Rho	237382837
Beta	237382807	Beta Tau	237382839
Gamma	237382814	Beta Upsilon	237382848
Delta	237382818	Beta Phi	237382842
Epsilon	270324541	Beta Chi	237382845
Zeta	237382826	Beta Psi	237382842
Theta	237382808	Gamma Alpha	237382829
Kappa	237382815	Gamma Beta	237382830
Lambda	237382820	Gamma Delta	237382831
Mu	237382821	Gamma Zeta	237382832
Nu	237390808	Gamma Eta	237382928
Omicron	237372875	Gamma Lambda	237382924
Pi	237382864	Gamma Mu	237382937
Rho	237382869	Gamma Nu	237382929
Sigma	237382855	Gamma Xi	237382936
Tau	363160885	Gamma Omicron	591899812
Upsilon	237382870	Gamma Pi	237382925
Phi	237382876	Gamma Rho	237382919
Psi	237382874	Gamma Tau	237382921
Alpha Alpha	237382853	Gamma Phi	237382838
Alpha Beta	237382860	Gamma Psi	237382930
Alpha Gamma	237382863	Epsilon Alpha	510194416
Alpha Zeta	237382877	Epsilon Beta	630771034
Alpha Eta	237382865	Epsilon Zeta	900150973
Alpha Iota	237382857	Epsilon Eta	237382849
Alpha Kappa	510165856	Epsilon Lambda	383226691
Alpha Lambda	237382861	Epsilon Mu	421542377
Alpha Mu	237382858	Epsilon Xi	752495368
Alpha Nu	237382859	Epsilon Omicron	271286122
Alpha Xi	510165864	Epsilon Pi	900340687
Alpha Omicron	237382871	Epsilon Rho	770717706
Alpha Pi	237382866	Epsilon Sigma	461761434
Alpha Rho	237382872	Epsilon Tau	900977422
Alpha Sigma	237401227	Epsilon Upsilon	462731559
Alpha Tau	237382862	Epsilon Phi	811806074
Alpha Phi	237382844	Epsilon Chi	813963637
Alpha Chi	237382843	Delta Beta	510135906
Beta Alpha	237382845	Delta Nu	510213724
Beta Gamma	237382850	Delta Alpha	562327925
Beta Delta	237382847	Delta Gamma	521042830
Beta Epsilon	237382834	Central Region	363163319
Beta Zeta	237382828	Eastern Region	232003568
Beta Eta	237382849	Far Western Region	510194417
Beta Theta	237382833	Southern Region	510194764
Beta Kappa	237382851	Southwestern Region	510194762
Beta Mu	237382852	Iota Phi Lambda Sorority	237390385
Beta Nu	237382840	Iota Phi Lambda Ed. Fund	363062953
Beta Xi	237382835	Iota Phi Lambda Men Aux.	510194768
Beta Omicron	237382841	Iota Phi Lambda Pelatis Aux.	561651678
Beta Pi	237382836	Lola M. Parker Foundation	371780068