



Use of National Tax Identification Number

Chapter contracts cannot be entered using the National Tax Identification Number (TIN). Carefully determining proper use of the National TIN ensures that the National Office will maintain its 501(c)(3), charitable Non-profit status (meaning donors can take tax deductions when they donate to the Fraternity).

What You Need to Know

- The National TIN (and its respective 501(c)(3), Non-profit status) is reserved for use with Nationally affiliated programming only and excludes local Chapters. The National TIN is assigned only to the National Office and does not umbrella our individual Chapters.
- If the National TIN is used for Chapter/Association programming and the National Office would be unaware of it, it would jeopardize the National TIN's charitable status. Therefore, cash or property donations must meet certain criteria, and be processed through the National Office, in order to be tax-deductible.
- Protect yourselves, and possibly your parents, by having contracts reviewed. It is strongly recommended that Chapters send agreements and contracts, particularly those that require a Chapter to provide a TIN, to the National Office at riskmanagement@phisigmapi.org for review prior to signing. This extra review step will guide Chapters to only enter into contracts that are mutually agreeable with the Chapter and the third party (the organization or vendor the contract is with).

If a Chapter/Association is interested in acquiring its own TIN, this can be done directly through a local IRS Office. See Obtaining a Tax ID Number in the Resource Center.

Any questions or for more information e-mail riskmanagement@phisigmapi.org or contact the National Office at 717-299-4710.