



Compliance with the National Office and the IRS

As a Chapter of Phi Sigma Pi, you are a non-profit organization all your own. This means that your Chapter has financial reporting responsibility to the National Office and to the Internal Revenue Service (IRS).

Compliance with the National Office

If your Chapter submitted the annual budget via the Chapter Admin Portal (CAP), you are compliant with the National Office requirements for this year.

Compliance with Internal Revenue Service (IRS)

Your Chapter should have its own EIN/TIN (Tax Identification Number), as the National Office's EIN/TIN does not umbrella to our Chapters. This is because each local Chapter is an unincorporated association that is a separate and distinct entity from Phi Sigma Pi National Honor Fraternity, Inc. This is why Chapter checking accounts should read, for example, "Alpha Nu Chapter of Phi Sigma Pi."

Don't worry--you have time to complete the steps to get in compliance



Secure an EIN/TIN for your Chapter



Start filing a 990-N e-postcard annually



Full compliance with National Office and IRS

Here is a quick step-by-step process to follow:

1. [Find out if your Chapter has an EIN/TIN.](#)
2. No EIN? Simply, [apply online](#) for one using the [simple instructions](#).
3. [Register for an IRS account.](#)
4. [File your 990-N e-postcard.](#)

You'll need:

- EIN/TIN
- Tax year
- Chapter's legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Website address, if the Chapter has one
- Confirmation that the organization's annual gross receipts are \$50,000 or less