



# 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 an 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 Collegiate 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."

**Mark your calendar and make sure to include the annual 990-N e-postcard filing deadline in your transition materials!**



**No EIN? You can apply for one on the IRS website.**

*Check out the [Tax Exempt Organization Search](#)*

**If your Chapter is not already recognized as tax exempt, you can call Customer Account Services (877-829-5500) to ask that the organization be set up to file Form 990-N.**

**Ready to file your 990-N e-postcard? You'll need an IRS account and the following:**

- 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