



Instructions on Filing Chapter Taxes

Failure to file a Chapter's taxes for three (3) years in a row will result in an automatic revocation of your tax exemption. Reapplying for the tax exemption is a long and expensive process. There are three (3) different types of tax forms that Chapters use to file their taxes. Two factors determine the form that is to be submitted: gross receipts and total assets. Gross receipts is simply the amount of money the Chapter collects in the year (primarily dues). The chart below [from the IRS](#) shows the breakdown for each form:

Status	Form to File	Instructions
Gross receipts normally \leq \$50,000 <i>Note:</i> Organizations eligible to file the e-Postcard may choose to file a full return	990-N	User guide for Form 990-N
Gross receipts $<$ \$200,00 and Total assets $<$ \$500,000	990-EZ or 990	Filing Instructions
Gross receipts \geq \$200,000 or Total assets \geq \$500,000	990	Filing Instructions
Private foundation - regardless of financial status	990-PF	Filing Instructions

990-N

If your Chapter makes less than \$50,000 a year, you will simply fill out the 990-N. This will take less than 10 minutes. Simply log in to [File990.org](#) (email membership@deltachi.org for log in help) and click on "File Now." Click the check box saying that your Chapter gross receipts are less than \$50,000 and hit the next button. Type in your name and contact information and hit submit. You are then good to go!

990-EZ

If your Chapter makes between \$50,000 and \$200,000 and has total assets less than \$500,000, you need to complete the 990-EZ form. This form can be completed on [File990.org](#) (email membership@deltachi.org for log in help). The 990-EZ is more complex than the 990-N, but easier than the 990. You should contact the last person who completed the form for guidance. We recommend an alumni or accountant regularly file these due to their complexity.

990

If your Chapter makes more than \$200,000 or has total assets greater than \$500,000, you will need to complete a 990. Completing this form is a bit more complex, and you are unable to complete it on File990.org. Most Chapters will hire an outside source to help complete this form correctly. Please ask past executive boards who have completed your Chapter's previous 990s to get an idea on who to contact. [Here is a link to the form.](#)

Friendly reminder: Delta Chi IHQ staff is here to help point you in the right direction in terms of which form you need to complete, but they are not CPAs, and therefore cannot give any tax advice. Please refer to the IRS website for additional information.