

DAUGHTERS OF PENELOPE

CHAPTER/DISTRICT EINs, ADDING DOING BUSINESS AS NAME, & FORM 1024

NEW CHAPTERS

If you prefer HQ to issue the EIN, please contact Executive Director Elena Saviolakis at elena@ahempa.org.

If a Chapter Officer prefers to issue the EIN (please note an officer's social security number must be used), please follow the below steps.

- **File Form SS-4 with the IRS to obtain an EIN:** <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
 - Designate the Organization as tax-exempt under IRC Section 501(c)8, choose for banking purposes, choose other and type in Fraternal Organization
 - Naming Convention for new Chapters should remain as follows:
 - Order of AHEPA
 - Daughters of Penelope Chapter and Number
 - Address to be HQ: 1909 Q Street, NW, Suite 500, Washington DC 20009
- **MANDATORY File Form 1024 for Exemption Recognition Status:** <https://www.irs.gov/pub/irs-pdf/f1024.pdf>
 - Any new chapters should file Form 1024 to be recognized as a Section 501(c)8, as the AHEPA Group Exemption no longer exists and they would not be covered under it.
 - Pay \$600 user fee along with the filing
- **PLEASE NOTE:** If you are hosting an event and the venue is requiring an IRS Tax Exemption Determination Letter, you will need to file Form 1024. To check if your chapter already has the determination, you can call the IRS tax-exempt number at 1-877-829-5500 and push the prompts 2 and 2 to speak with a representative and ask the question directly based upon the EIN. Only ask if your chapter/district has the exemption and if so request a copy of the letter. Otherwise you will need to file Form 1024 and pay the user fee of \$600.
- **PLEASE NOTE:** Headquarters will file the 990n for all chapters and districts. Chapters and Districts that have gross receipts over \$50K however will need to consult with an accountant.

EXISTING CHAPTERS: Procedures in effect now that the IRS group exemption no longer exists:

- **File for a name change:** <https://www.irs.gov/charities-non-profits/charitable-organizations/change-of-name-exempt-organizations>
 - The name change will entail adding a DBA (doing business as) name as a second line; for example:
 - Order of AHEPA
 - Daughters of Penelope Chapter _____
 - Address to be HQ: 1909 Q Street, NW, Suite 500, Washington DC 20009

TEMPLATE for composing a letter or fax reporting a Change of Name:

Internal Revenue Service
TE/GE Exempt Organizations
Room 6403
P.O. Box 2508
Cincinnati, OH 45201
Fax: 855-204-6184

DATE

Re: Order of AHEPA - Daughters of Penelope Chapter Name and Number

EIN: XX-XXXXXXX

Insert Headquarters Address: 1909 Q Street, NW, Suite 500
Washington, DC 20009

Please ensure the above EIN includes a DBA of Daughters of Penelope Chapter Name and Number.

Thank you,

Signature

Chapter President
Daughters of Penelope
DOP Chapter Name and Number

Chapter President's Signature

Date

IMPORTANT All chapters that existed under the AHEPA Group Exemption are still considered as Section 501(c)8s, as long as they continue to file the 990-N postcard (Headquarters files the 990-N for each chapter and district) and continue to carry on as an entity exempt under Section 501(c)8. This means that any contributions that they receive that fall under the items listed as a 501(c)8 (Religious, Charitable, Scientific, Literary, Education, or for the Prevention of cruelty to children or animals), are still tax-deductible to the donors and the chapters can acknowledge those donations as such to the person giving the donation.

Any new chapters who are organizing, would have to file the Form 1024 to be recognized as a Section 501(c)8, as the Group Exemption no longer exists and they would not be covered under it.

The best way to verify a chapter status is to use this link to the IRS website and search for the EIN of the chapter: <https://apps.irs.gov/app/eos/>

If the chapter has been filing their 990-Ns and is listed, then they can continue as they have been doing. If the chapter's EIN does not yield any results, the chapter should file the Form 1024.

Instructions for completing and filing Form 1024: filing for recognition for exemption under Section 501(c)8. If a particular part of the form is referring to another IRC Section, it does not apply and does not have to be answered.

- Link to instructions: <https://www.irs.gov/pub/irs-pdf/i1024.pdf>
- <https://www.irs.gov/pub/irs-pdf/f1024.pdf>
 - Set up an account on Pay.gov or log in to an existing account
 - Choose “Application for Recognition for Exemption Under Section 501(a) or Section 521 (Or type “**Form 1024**” in to the search box)
 - Part I – Identification of Applicant – must be filled out completely and also include a contact person who will be the signed of the Form 1024 and also included in the list of current Officers
 - Part II – Organizational Structure – must be filled out completely. **We are an Unincorporated Association and applying as a Section 501c8.**
 - Part III – Your Activities – must be filled out completely and will consist of your mission statement and major program(s) description. **The NTEE code to use is Y41.**
 - **Answer No** to list of activity questions **except for Question 5 where you can copy and paste the qualifications section (a) listed in the By-Laws below.**
 - *Qualifications.* Any woman who is of good moral character, a believer in the existence of God and in the Divinity of Jesus Christ, who believes in and advocates the maintenance and promulgation of the principles, objects and ideals of our Order, who is willing to subscribe by its Constitution and the decrees and mandates of the Supreme Conventions, to obey its authorities and revere its Hellenic traditions, shall be eligible for membership in this Order.
 - a. She shall be a citizen of the United States of America or of the country wherein a Chapter to which she applies for admission is located. If such applicant is not a citizen thereof she shall be required to declare intention to become a citizen.
 - Part IV – Compensation and Other Financial Arrangements – must be filled out completely, but stating that no compensation will be paid.
 - Part V – Financial Data – must be filled out completely showing the revenue and expenses along with the balance sheet for the current and two prior years (if in existence during these years).
 - Part VI – Reinstatement after Automatic Revocation – must be filled out by any Chapter who received notice that their tax-exempt status was revoked for failure to file annual required returns for three consecutive years. If such notice was not received, this Part is not applicable and can be skipped.
 - Part VII – Annual Filing Requirements – most chapters will be filing **Form 990-N (filed by HQ)** – E-Postcard as long as their gross revenues are less than \$50K annually. Anything over this amount the chapter/district must consult an accountant.
 - Part VIII – Signature – will be signed electronically by the contact person who completed the form.
 - Schedule A-D – not applicable
 - **Schedule E – must be completed as this applies to IRC Section 501(c)8 organizations – the answers will be affirmative as to the lodge system, as a subordinate or local lodge.**
 - Schedule F-M – not applicable
 - Upload Attachments – need to be combined in to one .pdf file:
 - Organizing document (required).
 - Amendments to your organizing document in chronological order (required if applicable).
 - [Bylaws](#) or other rules of operation and amendments (if adopted).
 - Supplemental responses (if your response won't fit in the provided text field) and any additional information you want to provide to support your request (optional).
 - Pay user fee - \$600