

DAUGHTERS OF PENELOPE
CHAPTER/DISTRICT EINS, NAME CHANGE & FORM 1024

NEW CHAPTERS

- **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 _____
 - Address to be HQ: 1909 Q Street, NW, Suite 500, Washington DC 20009
 - **Notify HQ of the EIN issued – elena@ahempa.org.** If you prefer HQ to issue the EIN, please contact Executive Director Elena Saviolakis at elena@ahempa.org.

- **File Form 1024 for Exemption Recognition Status:** <https://www.irs.gov/pub/irs-pdf/f1024.pdf>
 - Pay user fee along with the filing

- **PLEASE NOTE:** For banking purposes you need your chapter's EIN IRS Confirmation letter. If you do not have a copy of the letter listing your chapter or district's EIN, you can ask the IRS to search for your EIN by calling the Business & Specialty Tax Line at [800-829-4933](tel:800-829-4933). The hours of operation are 7 a.m. - 7 p.m. local time, Monday through Friday. An assistor will ask you for identifying information and provide the number to you over the telephone, as long as you are a person who is authorized to receive it such as a chapter and/or district officer.

- **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 continue to 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

- **File Form 1024 for Exemption Recognition Status:** <https://www.irs.gov/pub/irs-pdf/f1024.pdf>
 - Pay user fee along with the filing

Composing a letter or fax reporting a Change of Name:

- The letter should be addressed and/or faxed to the following:
 - Internal Revenue Service
TE/GE Exempt Organizations
Room 6403
P.O. Box 2508
Cincinnati, OH 45201
 - Fax: 855-204-6184
 - The body of the letter should just state the fact that the organization has changed its name from _____ to _____. Also, list the EIN and address. Sign the letter and print the name and title of the person signing. No need to have any additional information in the letter, and print on the letter head of the Chapter.

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 – not applicable
 - Schedule B – not applicable
 - Schedule C – not applicable
 - Schedule 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 – not applicable
 - Schedule G – not applicable
 - Schedule H – not applicable
 - Schedule I – not applicable
 - Schedule J – not applicable
 - Schedule K – not applicable
 - Schedule L – not applicable
 - Schedule 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
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