

SS-4 Application Instructions for Chapters

All active chapters and re-chartering groups must determine their chapter's tax exempt status according to IRS guidelines.

- I. Determine Exempt Status.** We recommend going to the schools finance department to determine if the chapter will be listed under the schools EIN or not. If so, you are exempt from obtaining an EIN and will be a subordinate of the school. If you are not listed under the schools EIN you must check to see if the chapter was assigned one or if one must be obtained.
- Exempt Chapters:** A chapter where the school controls the chapter's finances. This option is for chapters whose school controls all revenues and expenses and pays through the "school check" system and is likely that the chapter will be "doing business as" a subordinate of the school. **Exempt chapters DO NOT apply for an EIN and will not file a 990N nor be listed as a subordinate under Alpha Phi Omega for IRS purposes.**
 - Send proof of subordinate status to national office.** The chapter must obtain a letter from the the school (on school letterhead) stating that the chapter will be "doing business" under the school's federal ID number (EIN) and submit to the Alpha Phi Omega National Office via email to accounting.admin@apo.org OR mail to 1441 E 104th Street Kansas City, MO 64131
 - Non-exempt Chapters:** A chapter that operates separate from the school must use an EIN. The EIN is used for identification purposes such as chapter bank accounts and in other official documents. The chapter should first determine if a Federal ID number (EIN) has already been assigned OR if chapter needs to apply for a one. **Non-exempt chapters MUST have an EIN and will be considered as a subordinate under Alpha Phi Omega.**
 - Requires Federal EIN** If you are unsure if your chapter has one, contact the National Office to determine if one has been assigned before applying. After confirming the chapter doesn't have one, you must apply for one using the instructions found in Section II below. Call or email accounting.admin@apo.org at 816-373-8667 ext. 21.
 - Annual 990 N Filing** All Non-exempt chapters (defined above) must file an annual 990N by the tax year end date provided by the IRS. (See filing instructions in Section IV below). If the chapter falls under the schools EIN, no annual filing is necessary.
- II. How Non-Exempt Chapters Apply for an EIN.** Each applying chapter should first determine if needs to apply for or already has an existing EIN. Email accounting.admin@apo.org to determine if you have/need one.
- To obtain an EIN - apply online at <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
 - When applying, feel free to utilize the sample online application found on the APO website.**
 - Print a copy of the on-line form to retain for your permanent records. Write the Federal ID number and the tax year end date on the top right of your printout.
 - Once the application is complete, email the National Office with a scanned copy of the **SS-4 application, chapters EIN** and the **tax year end date** so that we can store in our database for IRS purposes and communicating 990N filing due date reminders with you. Email accounting.admin@apo.org. If unable to email the documents, please send to our office via mail at 1441 E 104th Street Kansas City, MO 64131.

III. How to File the Annual IRS Form 990 (990N). All Non-exempt chapters must file an IRS Form 990, most likely a 990N. **This step is for Non-exempt chapters as determined above in Section I-2 ONLY for those listed as a subordinate of Alpha Phi Omega and not under the schools EIN.**

1. File your annual Form 990N online with no cost at www.file990.org using coupon code APOFILINGS. All filings must be completed by the fifteenth day of the fifth month following the chapter year end.
Example: A chapter with a December 31st year end must file Form 990N after January 1st but no later than May 15th each year.

If you have any questions or need further assistance, please call or email accounting.admin@apo.org or accountant@apo.org.