

Rho Chi Society Chapter 501c3 Instructions



Rho Chi

The Pharmacy Honor Society

The Rho Chi Society is now recognized as a 501(c)(3) Non-Profit/Tax-Exempt Organization with the IRS. To be compliant with the IRS we need all of our 132 active Rho Chi chapters to become recognized as a 501(c)(3) organization. Please reference the following instructions.

*Deadline to submit EIN and 501c3 IRS determination letter to the Rho Chi National Office is
December 30, 2021.

The Chapter Already Has an EIN



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If your chapter already has an established EIN then proceed to Form 1023EZ Instructions to request 501(c)(3) categorization.

Need to Establish a New EIN



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FIRST - check with your university – your chapter may already be recognized as a 501c3 organization through your university. If so, email a letter on university letterhead from that office stating that your chapter (name) is recognized as a 501c3 organization through that particular office, signed and dated. Email to rhochisociety@umich.edu and include their IRS Determination Letter for our files which shows the EIN (Employer Identification Number) associated with your chapter.

SECOND - check your state requirements to form a nonprofit organization. Submit any legal forms to your state to establish the organization. Use your chapter name along with Rho Chi to create the legal name. (EXAMPLE – Beta Alpha Rho Chi Chapter)

*** Please keep these documents in your chapter records,
they are important legal documents!**

1. Go to: <https://www.irs.gov/charities-non-profits/employer-identification-number>
2. Create new legal EIN
3. Choose tax year to end in May (June – May) for easy calculation of income/expenses

If your Rho Chi chapter does not fall under the university...

Search for legal EIN (Employer Identification Number) – an EIN is a required legal Tax ID for your specific chapter.

- a. Check your chapter financial records to see if you already have an EIN
- b. Check IRS website to find established EIN numbers: <https://apps.irs.gov/app/eos/>

Look up your state's requirements for non-profit organizations. You may have to file state paperwork. Type of organization would be corporate or unincorporated association to establish a non-profit organization.

Be sure the chosen name of your chapter organization is spelled the same on every form with the state and IRS. *Your legal chapter name must have the chapter name in it. **EXAMPLE: Epsilon Gamma Rho Chi Chapter**

FORM SS-4 ONLINE – Creating a New EIN Tax ID

1. Go to: <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
2. Click “online” or download PDF form (good for reference of requested information)
3. Online click “Apply Online Now” button on page after reading information
4. Click “Begin Application”
5. Choose type you are applying for... click “View Additional Types...”, click Continue
6. Choose last option “Other Non-Profit/Tax-Exempt Organizations”, click Continue
7. Click Continue to confirm your choice
8. Select “Banking Purposes”, click Continue
9. Responsible Party – we suggest using the advisor’s contact information and social security number. Choose “I am a responsible and duly authorized member”, spell check information, then click Continue
10. Physical location – use the University’s address and name of person/department to receive legal notifications for the chapter in the future. NO different address for mailings.

FORM SS-4 ONLINE – Creating a New EIN Tax ID (cont'd)

10. Legal name of Non-Profit/Tax-Exempt Organization (be specific and spell correctly)
11. County where Organization is located (**county** not country)
12. State/Territory where Non-Profit/Tax-Exempt Organization is located
13. Organization start date (when legally formed with the state this year, or February 2021 when you received member dues)
14. Check ALL spelling and information, then click Continue
15. Tell us more about the Non-Profit/Tax-Exempt Organization – click NO to all questions, then Continue
16. Choose one category that best describes your business – click “Other”, continue, Click “Organization”, continue
17. What is the primary activity of your organization? Choose “Other” and enter “501c3 Pharmacy Academic Honor Society Chapter of The Rho Chi Society”
18. How would you like to receive your EIN Confirmation Letter? Choose your preference
19. Click continue and complete

Email Rho Chi Society National Office if you have any questions!

rhochisociety@umich.edu

Form 1023EZ



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To complete the **1023EZ Form, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code**, please see resources below for instructions, form, as well as the following notes.

*We suggest using the advisor's name with the university address as used for establishing the EIN.

RESOURCES

Form 1023EZ: <https://www.irs.gov/pub/irs-pdf/f1023ez.pdf>

Instructions: <https://www.irs.gov/pub/irs-pdf/i1023ez.pdf>

Reference Page: <https://www.irs.gov/forms-pubs/about-form-1023>

Troubleshooting questions on next page....

PART I. Identification of Applicant

(Check box above Part I.)

1a. Name of organization as stated on your EIN registration.

1b. University's address or address used to register your EIN.

2. EIN

3. We suggest month of May or June. This allows for chapter's spending/budget per academic year. You will file your taxes after that month ends. Make sure all income and expenses will process by the month you chose to calculate taxes.

4. Advisor

7. User Fee = \$275 one time application fee. A user fee is required to process your application. This fee must be paid through Pay.gov when you file your application. Payments can be made directly from your bank account or by credit/debit card. You can also call 877-829-5500.

8. Names of current Advisor and chapter student board members.

PART II. Organizational Structure

1. How you filed with your state – Corporation, unincorporated... not a Trust
2. Should have your legal documentation from forming the organization
3. Date of formation
4. State your chapter is located in
5. Check box
6. Check box
7. Check box – NOTE: add this dissolution statement to your chapter bylaws

PART III. Your Specific Activities

- 1. National Taxonomy of Exempt Entities (NTEE) Code is B99.**
- 2. Check “Educational” box**
- 3. Check box**
- 4. Check “No”**
- 5. Check “No”**
- 6. Check “No”**
- 7. Check “No”**
- 8. Check “No”**
- 9. Check “No”**
- 10. Check “No”**
- 11. Check “No”**

PART IV. Foundation Classification

- Check 1b. for Section 509(a)2 Public Charity

PART V. Reinstatement After Automatic Revocation

- Skip, not needed. HINT: if you file your taxes every year then you won't need to fill this form out for reinstatement in the future.

PART VI. Signature

- Signature of person listed in Part I.
- Electronically submit and pay fee on Pay.gov.

Annual Tax Return Filing of Form 990N



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ANNUAL TAX FILING

If your chapter falls under the university's 501c3 status then the university will file taxes annually on your chapter's behalf as the parent organization.

If your chapter is not covered by the university, then the chapter is responsible for filing annual tax returns, Form 990-N online with the IRS every year.

<https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

* Please note these procedures in your chapter records for future guidance to advisors and student leaders.

Thank You

Contact the National Office
for questions at
rhochisociety@umich.edu



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