

Assistance in Filing Form 1023

The following information is available to assist chapters that have limited resources in preparing Form 1023 for 2011. The filled-in return filed by Gamma Chapter is used as an exemplar.

Complete the tax return as accurately as possible with the time and resources that you have. The IRS is not looking to create a burden for small, tax-exempt organizations and their volunteers. It is simply providing a method for you to reinstate your tax-exempt status and once again begin filing the annual 990-N information postcard. If possible, pay for or get a tax professional to volunteer to review your completed return. Otherwise, use the information here to help you do so.

I. Before You Begin

Information and documents. Collect the following basic information and documents before you begin:

- Basic chapter information. Name, mailing address, date of formation, Employer Identification Number (EIN), names of current officers
- Basic documents. A copy of the organizing document or bylaws of the chapter, bank statements and checkbook for the years 2008-2011

Resources

- Form 1023 [[PDF](#)]. You can complete this PDF version of the form. Save it to your computer after opening, so that any information you enter can be saved.
- IRS Instructions for Form 1023 [[Online HTML version](#)] [[PDF version](#)]. If you have questions, you may be able to find the answers here.
- Notice 2011-43 [[PDF](#)]. This IRS document, *Transitional Relief under Internal Revenue Code § 6033(j) for Small Organizations*, describes how small organizations may go about regaining their tax-exempt status.
- Gamma Chapter of Beta Phi Mu, Form 1023. A filled-in, ready-to-file PDF version of Form 1023 completed by the Gamma Chapter of Beta Phi Mu with the required supplemental information. Most of the questions will have the same answers for you organization. Use your best judgment to decide which are specific to your chapter (e.g. your chapter's income and expenses, asset balance). [Access Gamma's Form 1023.](#)
- Bob Branciforte. Bob may be able to help you with some questions. Use him sparingly by e-mailing bbranciforte@cci.fsu.edu.

II. Important To Remember

- Be sure to write "Notice 2011-43" on top of Form 1023. Gamma has also written it on top of the Form 1023 Checklist, so there will be no confusion.
- Be sure to include this statement at the beginning of the supplemental

information that you attach to your return:

- [*Name of your chapter*] was not required to file annual information returns for taxable years beginning before 2007; was eligible in each of its taxable years beginning in 2007, 2008 and 2009 to file a Form 990-N e-Postcard; and had annual gross receipts of normally not more than \$25,000 in each of its taxable years beginning in 2007, 2008 and 2009.
- Be sure that your organizing document or bylaws include the required statement of *exempt purpose* and a *dissolution clause* as required on Form 1023, Page 2, Part III.
- Be sure the tax return is complete and signed. Make a copy for your records.