GUIDELINES FOR FILING TAX RETURNS FOR USA CHAPTERS

Refer to the IRS website at [www.irs.gov/eo](http://www.irs.gov/eo) or your chapter CPA. (08-01-22-7B)

**1. *General ASHRAE Chapter US Federal Requirements:***

The 990 filing thresholds for the year 2010 and later (filed in 2011 and later) will change as follows for all organizations required to file a 990-series return:

* ASHRAE Chapters with **gross receipts** normally **$50,000 and less must complete Form 990-N but may choose to file a complete Form 990 or Form 990 EZ). In prior years only organizations with gross receipts normally less than $25,000 could file the Form 990-N (e-postcard).**
* ASHRAE Chapters with **gross receipts** greater than **$50,000** and less than **$200,000** **or total assets** are less than **$500,000** must file **Form 990-EZ** or a complete **Form 990**.
* ASHRAE Chapters with **gross receipts** are **$200,000** or less ortotal assets are **$500,000** or less must file **Form 990.**
* Private foundations must file **Form 990-PF**.

**2. *The dollar limits above are scheduled to change in future years. Check with IRS website for the latest information.***

**3. *Filing date for Chapters with a July 1 – June 30 tax year is November 15.***

Definition of Terminologies

**1. *Gross Receipts***: Defined as the gross amount received by the organization during its annual accounting period from all sources without reduction for any costs or expenses including the costs of goods or assets sold; cost of operation, expenses of earning, or collecting such amounts. Gross receipts include, but are not limited to, the gross amount received from contributions, gifts, grants and similar amounts; the gross amount received as dues or assessments from chapter members or affiliate organizations; the gross sales or receipts from business activities (whether or not it relates to your exempt purpose); the gross amount received from the sale of assets; and, the gross amount received as investment income.

**2. *Unrelated Business Income***: Defined as income received from a trade or business which is regularly carried on by the organization and is not substantially related to the performance by the organization of its exempt purpose or function except that the organization needs the profits derived from this activity. Examples of income from business unrelated to the chapter's exempt purpose include, but are not limited to, receipt of fees from member advertising in the chapter newsletter or proceeds of sale of items unrelated to ASHRAE business. (05-06-27-28)

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