



HLAA Chapter and State Organization Tax Filing Requirements

Federal IRS Tax Requirements for 501(c)(3) Tax-Exempt Organizations

Which tax form should you file?

Most chapters and state organizations will only need to file Form 990-N (e-postcard) online.

Form 990-N (e-postcard). An organization should file this form if its gross receipts for the year are **\$50,000 or less**. This form is an online postcard. There is no paper version.

Form 990-N (e-postcard) is due every year by the 15th day of the 5th month after the close of your [tax year](#). You cannot file the e-postcard until after your tax year ends.

If your calendar year ends on December 31, the form is due on May 15.

990-N e-postcard FAQ's

- [Form 990-N e-postcard Users Guide](#)
- [When to file](#)
- [FAQs on how to File 990-N](#)

See link to see which 990 filing is appropriate for your organization:

<https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in>

Establish Federal IRS 501(c)(3) Tax-Exempt Status

<https://www.irs.gov/charities-non-profits/charitable-organizations>

There are several ways that 501(c)(3) tax-exempt status can be obtained.

- **Apply for Hearing Loss Organization of America Group Tax-Exempt Status**

The chapter or state organization may become tax-exempt by becoming part of the Hearing Loss Association of America (HLAA) group tax-exemption.

Applying for the HLAA group tax exemption is a much simpler process than applying directly for 501(c)(3) tax-exempt status with the IRS. It requires a minimum amount of paperwork and no fee. If the chapter or state organization wants to apply for HLAA group tax-exempt status, contact chapters@hearingloss.org.

Organizations will also need to apply for a Federal EIN number. To apply, click on the IRS EIN Application site [here](#).

- **Apply for Tax-Exempt Status directly with the IRS**

Chapters or state organizations have the option to apply for 501(c)(3) tax-exempt status directly with the IRS. There is a \$400 fee, and one might need professional assistance applying.

IMPORTANT: Maintain Tax-Exempt Status

The chapter or state organization **must** maintain its tax-exempt status by filing an **annual** return with the IRS. **A tax-exempt organization that fails to file, as required, for three consecutive years will automatically lose its tax-exempt status.**

If the chapter or state organization has failed to file a previous year's form, it should file as soon as possible.

HLAA chapters or state organizations with group exemption that lose their tax-exempt status will no longer be covered under the HLAA group tax exemption and they will **not** be able to accept **tax-deductible charitable donations** or participate as a **Walk4Hearing** alliance.

HLAA Yearly Group Tax-Exemption Requirements

Chapter and State Organizations are required to file the [Chapter/State Update Form](#) annually **by October 1**. This form is also available in the [Chapter Leader Resources](#) page under **Annual Requirements** section at hearingloss.org.

To maintain your HLAA group tax-exempt status, you must include the information on page 2 about filing your tax forms.

Status regarding date of last filing of 990:

- 990-N Date: _____
- 990-EZ Date: _____
- 990 Date: _____

Name/email of person who filed the 990:

What is the 501(c)(3) Tax-Exempt Status?

- 501(c)(3) HLAA National Group
- 501(c)(3) Filed For Tax-Exempt Status On Own
- Revoked (Date) _____ Do not know

State Tax Requirements

Many states have additional tax requirements that may apply to chapters and state organizations. Make sure you comply with your state requirements.

<https://www.irs.gov/charities-non-profits/state-links>

We hope this document has helped to clarify the process required by the IRS. Thank you for your continued work.