

IMPORTANT NOTICES

In accordance with SIA Procedure C. Fees 7., dues are payable on or before **July 1, 2025**.

- Dues for Regular members (which now includes those members formerly categorized as Embarking or Retired/Unemployed) has <u>increased</u> to \$78.00 per member.
- Soroptimist International per capita payment increased to \$9.25 USD per member.
- Club liability insurance fees has <u>increased</u> to \$15.00 per member in the United States, Guam, and N. Mariana Islands.
- Founders Pennies <u>remains</u> at 6 cents for each year of Soroptimist's existence, for a voluntary contribution of \$6.30 per member.
- Life Member dues <u>remains</u> \$10.00 per member. As a reminder, only "life members" designated prior to July 1, 2001, are able to maintain this status at the federation level. Please check your rosters carefully and make sure dues are remitted for all life members that are continuing their membership. Note, if life member dues for a current member are not remitted, or if a life member decides to change to another member type or terminates her membership and then decides to return to membership, she cannot return to life member status.

Dues Resources:

All forms and instructions to pay 2025-2026 dues are available on the SIA website Pay Dues/Fees URL:

https://www.soroptimist.org/for-clubs-and-members/for-clubs/pay-dues.html

Don't Forget:

Please update any incorrect email or postal mail addresses that are listed on your club's roster. Incorrect addresses cost SIA money in postal returns and non-delivery of time-sensitive electronic messages. Please help to keep our database as up-to-date as possible!

IMPORTANT INFORMATION REGARGING TAX STATUS

DO NOT LOSE YOUR CLUB'S 501(c)(3) STATUS

All Soroptimist clubs in the United States who hold 501(c)(3) tax exempt status, either independently or through SIA's group exemption, are REQUIRED by the IRS to file an annual 990-series return, either Form 990, 990-EZ, or 990-N (ePostcard). Clubs with a tax/fiscal year ending on June 30th must file by November 15th each year.

Any 501(c)(3) group that has not filed a required 990-series form for three consecutive years will <u>automatically lose</u> their tax-exempt status. This has already happened to several Soroptimist clubs.

If your club loses its tax-exempt status, it could be liable to file for-profit corporate tax returns and pay income taxes. If your club loses its 501(c)(3) status, it can no longer receive tax-deductible charitable contributions or represent itself as a charity. To regain status, the club will also need to submit a follow the reinstatement process (including fees and application) directly with the IRS for consideration of further 501(c)(3) standing. This standing is granted directly by the IRS, not Soroptimist.

Please visit <u>www.irs.gov/eo</u> for more information regarding your filing requirements.

Providing Proof of Your Club's 501(c)(3) Status

All clubs have been sent a letter from SIA headquarters, signed by the executive director. It notes inclusion in SIA's 501(c)(3) group exemption and was sent when your club became part of the group. That package also contained a copy of the IRS determination letter to SIA, stating the IRS acknowledges that SIA is the parent of a group 501(c)(3) exemption. You should have copies on file with your treasurer. The club must produce these documents upon request by donors or sponsors. If your club has never been or is no longer a subordinate of the group exemption, the club should have its own determination letter from the IRS.

For subordinates in the SIA group exemption

Generally, if your original documentation sent from SIA headquarters as noted above, donors or third-party vendors may require more recent verification of your club's charitable status. If your club needs further proof for a donor or sponsor, SIA will be happy to provide written verification of your status as a member of the group exemption. Contact Membership Services at headquarters to request that verification. (siahq@soroptimist.org; 1-215-893-9000)

Donors or sponsors may also want to look up your club using the IRS website (www.irs.gov/eo). IRS Publication 78 (now referred to on the IRS website as "Select Check") only lists those organizations that are the parent organization of a group exemption (like SIA) or groups that have their own determination letter from the IRS.

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To find the listing of subordinates of the group exemption (almost all Soroptimist clubs), please follow these directions on the IRS website:

- 1) Go to www.IRS.gov/eo (this takes you to the charities & other nonprofits page) and scroll down to the box "Tax-Exempt Organization Search (TEOS)"; click on "Search Organizations".
- 2) On the <u>Tax Exempt Organization Search</u> page, scroll down, to the following link:

Exempt Organizations Business Master File Extract (EO BMF):

- 3) Click the link for the Exempt Organizations Business Master File Extract
- 4) This link takes you to a page "Exempt Organizations Business Master File Extract (EO BMF)".
- 5) On the list, click on your state where you can download the spreadsheet list of the exempt organizations in that state. The download will take a short time.
- 6) The club will be listed by its EIN number (without the hypen) in (column A). "Soroptimist International of the Americas Inc" will be listed in column B (Name). You will find the club's name and club number listed in column AB (Sort_Name). As the files are very large, it is easiest to find a listing by conducting a search within the file for the EIN number (without the hyphen).