



IMPORTANT NOTICES

In accordance with SIA Procedure C. Fees 7., dues are payable on or before July 1, 2023.

- Dues for Regular members (which now includes those members formerly categorized as Embarking or Retired/Unemployed) is \$76.00 per member.
- Soroptimist International per capita payment remains \$9.00 USD per member.
- Club liability insurance fees is \$11.00 per member in the United States, Guam, and N. Mariana Islands.
- Founders Pennies remains at 6 cents for each year of Soroptimist's existence, for a voluntary contribution of \$6.18 per member.
- Life Member dues remains \$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 2023-2024 dues are available on the SIA website [Pay Dues/Fees Page](#). 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 automatically lose their tax-exempt status. This has already happened to several Soroptimist clubs.

If your club loses its tax-exempt status, you will need to file regular 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 substantial fee and a very lengthy and time-consuming application directly to the IRS for consideration of further 501(c)(3) standing, which is granted directly by the IRS, not Soroptimist.

Please visit www.irs.gov/eo 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

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.



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 "EO Select Check"; click on this link.
- 2) On the Select Check page, scroll down (bottom of the page), to the following:
[Exempt Organizations Business Master File Extract \(EO BMF\)](#): a list of organizations recognized as exempt by the IRS
- 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 map, click on your state's abbreviation (ex. "CA" for California) 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 (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.