

# WHAT FORMS DOES OUR HOUSE CORPORATION FILE?

## HOUSE CORPORATION

**FEDERAL:** Qualification as Section 501(c)(7) not for profit, IRS package 1024; Fed ID Number, Form SS-4; obtain Employer's Tax Guide, Circular E; check initial requirements as to annual and quarterly employer's federal tax return.

## CHAPTER

**FEDERAL:** You should have a tax ID number, SS-4 Form; obtain State Employee Withholding Number; No.1024 qualification filing required, you are qualified under Fraternity filing.

## ANNUAL\FILING REPORTING REQUIREMENTS

### **FEDERAL: Both House Corporation and Chapter**

Form 990 (If gross income exceeds \$25,000 for the year) OR Form 990EZ (If gross income is less than \$100,000 and total assets are less than \$250,000)

### **DUE DATE:**

November 15 if your fiscal year is June 30 or the 15<sup>th</sup> day of the 5<sup>th</sup> month after your fiscal year ends.

Form 990-T (If non exempt income, more than \$1,000)

Form 941 Employer's Quarterly Federal Tax return, Federal Withholding and Social Security

Form 940 Employer's Annual Federal Unemployment FUTA Tax return due January 31 of following year

W-4 Employee's Withholding allowance certificate

W-2 W-3 forms due to employee from employer by January 31 of following year; due to Social Security Administration by February 28 of following year

Form 1099 for payments to individuals/companies

### **STATE:**

Employer's Quarterly Tax and Wage Report

Employer's Income Withholding Report

Chapter as an employer will need State ID number

Sales Tax requirements on sale of food to members

