



Sigma Tau Gamma Fraternity

Founded June 28, 1920

P O L I C I E S

Revised by the 48th House of Delegates
June 30, 2018 | Phoenix, Arizona

ANNUAL FEE FORM 990 REQUIREMENT

Enacted by the Board of Directors, September 23, 2016

Under Article 6 of the Constitution of Sigma Tau Gamma Fraternity, Inc., and Law 6A and Law 6B of the Laws of Sigma Tau Gamma Fraternity, Inc., which establishes the authority of the Board of Directors of the Fraternity.

- WHEREAS The Internal Revenue Service (IRS) requires that all tax-exempt entities file Form 990 annually, which includes chapters, provisional chapters, alumni associations, alumni chapters, and other affiliated groups of Sigma Tau Gamma, and,
- WHEREAS Not complying with this annual requirement will cause the chapter or affiliate group's tax-exempt status to be revoked by the IRS which could have an effect on the tax-exempt status of Sigma Tau Gamma Fraternity, Inc. and the Sigma Tau Gamma Foundation, Inc., and,
- WHEREAS Sigma Tau Gamma Fraternity, Inc. has a duty to protect the interests of itself; its chapters and other affiliated groups that may be exposed to financial liability as the result of a failure to execute and file the Form 990 as required by law, and,
- WHEREAS Exercising prudent governance, the Board of Directors has established an annual Form 990 Fee to be assessed to all chapters, provisional chapters, recognized alumni associations, recognized alumni chapters, or other affiliated groups which will be applied towards the costs of preparation and submission of the Form 990 to the IRS on behalf of the above named entities, and,
- WHEREAS Chapters, provisional chapters, recognized alumni associations, recognized alumni chapters, or other affiliated groups can face additional fines and penalties for failing not to supply the information needed in time to file or for providing no information at all by the established deadline, be it, therefore,
- RESOLVED That all chapters, provisional chapters, recognized alumni associations, recognized alumni chapters, or other affiliated groups of Sigma Tau Gamma Fraternity are required to pay the annual Form 990 Fee to Headquarters and to file Form 990 via the process outlined by Headquarters no later than the required due date as it may be properly extended.