

Income Tax Information for US Clubs

Federal IRS Requirements

Zonta clubs in the United States have the same federal tax status as Zonta International (ZI), that is, a non-profit tax-exempt organization with 501(c)(4) status.

Typically, clubs are **NOT** charitable 501(c)(3) organizations (donations are NOT tax deductible by the donee). However, some clubs have filed as a 501(c)(3) organization.

If a club has formed a foundation and received IRS approval, the foundation is classified as a charitable organization with 501(c)(3) status. Donations to a 501(c)(3) organization are tax deductible.

US clubs and foundations with gross revenues from all sources totaling more than US\$50,000 **must** file a Form 990 with the IRS annually by October 15.

US clubs and foundations with gross revenues of less than US\$50,000 must file a Form 990-N (e-postcard) electronically with the IRS annually by October 15. Eight items are required on the Form 990-N:

- Tax Identification Number (TIN)
- Tax year
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Website address if organization has one
- Confirmation that annual gross revenues are less than \$50,000
- If applicable, statement that organization has terminated or is terminating

Failure to file the required Form 990 or 990-N for three (3) consecutive years will result in an automatic revocation of tax-exempt status on the filing due date of the third consecutively missed year.

State Requirements

Each club is responsible for determining and following its state's filing requirements.