

AOH Tax Exempt Status

Problem At Hand

The Ancient Order of Hibernian's is a New York, Non-Profit Corporation that is a statutorily recognized Fraternal Order. As a Fraternal Order, the AOH meets the qualifications for being recognized as tax exempt as a 501(c)(8) Fraternal Beneficiary Society. Traditionally, as a 501(c)(8) Fraternal Beneficiary Society, subordinate lodges (meaning State Boards, County Boards and Divisions) would also be recognized as having tax exempt status as a 501(c)(8), if an appropriate group filing was made.

For some unknown reason, the Tax Firm responsible for filing the AOH's tax returns stopped filing the paperwork which allowed for the State Boards, County Board and Divisions to be recognized as a tax exempt 501(c)(8) Fraternal Beneficiary Society.

Danny O'Connell (*National Treasurer*) and Patrick Sturdy (*National Legal Counsel*) have been working together to correct this problem. They have finally been able to locate an accounting firm with experience dealing with this situation.

Steps Being Taken

As such, Brothers O'Connell and Sturdy are in the process of correcting the National Board's recognized exempt status as a 501(c)(8) Fraternal Beneficiary Society. They are completing a group filing which will result all State Boards, County Boards and Divisions being recognized as 501(c)(8) Fraternal Beneficiary Society. This is going to take several months to fix.

Divisions' Responsibility

What is your Division's responsibility:

- Each division is required to file a **990 tax return**. This is based upon the assumption that the Division should be treated as a 501(c)(8).
- Your Division is not and should not be treated as a 501(c)(3).
- To file the 990 tax return, you are going to need to know the correct Tax Payer Identification Number (commonly referred to as either a TIN or EIN).
- Based upon this, you would then file the tax return with the correct number.
- Patrick Study's suggestion is that if your Division does not have a CPA as member, that you retain the services of a CPA for purposes of filing the annual report once you discover the correct TIN. The CPA will know which version of the 990 to be filed with the IRS.
- Due to the amount of assets possessed by our Florida Divisions, most of our Divisions should file the 990-N e-Postcard at the following website: <http://epostcard.form990.org> rather than the f990 or the f990ez.