

PENNSYLVANIA DeMOLAY

Tax Laws (Revised 10/15/17)

All PA DeMolay Chapters are included under the umbrella of DeMolay International as 501(c)(3) charitable organizations. As such, they are exempt from paying State and Federal income tax, by virtue of a group exemption issued to DeMolay International. However, all Chapters must file a Form 990 or 990EZ, when their gross income is great enough (presently more than \$50,000 gross income), or the simple Form 990-N if their gross income is lower than that limit, and must meet all applicable IRS reporting requirements. **CHAPTERS ARE NOT EXEMPT FROM SALES TAX.**