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## ACRP Group Tax Exemption – Information for ACRP Chapters

### ACRP Group Tax Exemption

In 1984, ACRP received a group exemption letter (Group) from the IRS. By this letter, subordinate organizations (chapters) can be granted 501(c)(3) status by virtue of their participation in the Group, thereby avoiding the necessity of individually filing for exemptions. If a chapter's statement of purpose of mission is consistent with ACRP's, and if it requests to be included, it may be made part of the Group. Each ACRP chapter is strongly encouraged to participate in the Group.

ACRP updates the Group records with the IRS on an annual basis in September, adding any chapters that have requested inclusion since the last update. ACRP will ask for and collect this information as part of the annual update in January of each year. In addition, ACRP will ask chapters to reconfirm EIN # and incorporation status. This information will be included in the annual update in future years.

**Please note:** While a group tax exemption number decreases the amount of paperwork required, all chapters must still obtain a separate Employer Identification Number (EIN) and [annually file](#) Form 990 or Form 990N with the IRS.

Click [here](#) for detailed information from the IRS about Group Tax Exemptions.

### Benefits of participating in ACRP Group Tax Exemption

To help you decide whether the ACRP Group Tax Exemption is right for your chapter, we've compiled a list of benefits.

- ❖ **Benefit #1: Chapters do not need to seek tax exemption on their own**  
ACRP takes care of the paperwork and filing process for participating chapters.
- ❖ **Benefit #2: ACRP can provide documentation to confirm tax exempt status for participating chapters**  
This is often required to open a bank account. It may also be required by some vendors.

In order to be included in the Group, a chapter must make its request in writing to ACRP. Sample letter contained on following page.

ACRP Chapter Services Team

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