



## LEAGUE OF UNITED LATIN AMERICAN CITIZENS

Dear Applicant:

We thank you for your interest in the League of United Latin American Citizens! Our members throughout the United States and Puerto Rico are joined together in seeking a brighter future for all Hispanic Americans living in the United States.

The instructions and necessary forms are attached to apply for a charter within the League of United Latin American Citizens. For PDF versions of these forms, please visit our website at [www.lulac.org](http://www.lulac.org). Using any forms other than the enclosed or online forms will delay the chartering process for your council. All paperwork, including the Annual Charter Agreement, must be returned to process the charter. Once the National Office receives the application, it is presented to the National LULAC Executive Board for approval within ten working days. If there are no objections by the Board, the application is approved, and the new council is issued a charter and unique council number. The director of membership services assigns the council number.

The application process takes approximately **twenty days (20)** to complete, including approval and processing time. **Failure to complete any part of the application package will cause delays.** Once completed, a letter of acknowledgment will be mailed to the "council president" from the membership department. The charter and membership materials will be mailed out to the council contact.

Be sure to submit all required paperwork and fees to your state and district directors where applicable. Remember that to be in good standing with the National Office, each council must be in good standing with its state and district offices.

The Membership Office, headquartered in El Paso, Texas, can be reached at (915) 577-0726 and is available to serve you Monday through Friday from 8 am to 5 pm Mountain Standard Time. Please contact this office if you need any assistance with membership. Our staff is always happy to assist you in realizing LULAC's mission in your community.

Should you have any questions, please get in touch with the Director of Membership Services at the address indicated below or visit our website at [www.LULAC.org](http://www.LULAC.org).

**LULAC MEMBERSHIP SERVICES DEPARTMENT  
9206 McCombs Street • Room 5  
El Paso, Texas 79924  
BUS: (915) 577-0726 • [GMorales@lulac.org](mailto:GMorales@lulac.org)**

Thank you for being so interested. I hope you will become part of the LULAC family in the near future.

Best wishes,

*Lupe Morales*

Lupe Morales  
Director of Membership Services



## 2026 NEW CHARTER APPLICATION INSTRUCTIONS

1. **Application for Charter/ Contact Information Form:** Complete the required information with the name of the person who will be the primary contact. This person is usually the council president or treasurer. The “organizing officer” is usually the local LULAC district director or any current member (in good standing) who assisted and facilitated the council's formation. All LULAC Councils must have an EIN, also known as your Tax ID Number. New Councils must get an EIN through the IRS (see [www.lulac.org/ein](http://www.lulac.org/ein) and the form included at the end of this application). Please ensure that you submit your EIN to the Membership Office. In addition, Councils must be registered and in compliance with their respective state non-profit requirements.
2. **Contact Information Release Form:** This form is a contact information release waiver authorizing the LULAC National Office to share contact information for official LULAC business.
3. **New Member Application:** Each new member is required to complete a 2026 Application for New Members. Two members of a neighboring council in good standing may sign to attest to the application. If a local council is not available, two members of the organizing council may sign for the person applying for membership.
4. **Annual Council Charter Agreement:** This agreement is part of the bylaws of the organization that explain the responsibilities and duties of the council, members, and the national organization. Sign and date the document. Keep a copy for your records and return the original to the Membership Office. **If the Membership Office does not receive this signed agreement, your charter will not be chartered, and this application will be returned to you.**
5. **Proof of IRS Filing & Tax Compliance Checklist:** Each charted LULAC council has to submit a Financial Activity Report or proof that a 990-N (e-Postcard) was filed with the IRS. All LULAC Councils must electronically submit Form 990-N or the e-Postcard unless they choose to file a complete Form 990 or Form 990-EZ instead. The IRS considers each chartered LULAC Council a 501(c) 4 nonprofit organization by LULAC National's group exemption. This checklist will help your council comply with IRS regulations covering 501(c) 4 nonprofit organizations. Complete in full, make a copy, and return it to the membership office with proof of IRS filing. In addition, councils must certify that the requirements of their respective state are current and in compliance.
6. **Worksheet and Council Membership Roster:** Print or type the name, address, city/state zip code, and telephone number with the area code. Please note that ten members are required to maintain a council. Include fax numbers and email addresses. Please list members in **alphabetical** order if possible. Also, indicate the elected office of each member: **Pres, VP, Sec, Treas, Parl, Chap, and Sgt at Arms.** Also, **indicate whether Mr., Mrs., Ms., Dr., Rev. or any other relevant title.** Also, **please do not forget to include your EIN. Lack of an EIN will cause your council not to be recognized as tax-exempt from federal income tax under section 501(c) 4 of the IRS code.** The lack of an EIN for your council will require review of the council's compliance with the LULAC Constitution, Article I, Section 2.

**NOTE:** Once the appropriate forms are completed and the dues calculated, make your **cashier's check or money order** payable to **LULAC National** for the total remittance due. National will not accept dues for the district or state. **Remember to always keep a copy of all paperwork and checks for your records.** Should you have any questions, please get in touch with Lupe Morales, Director of Membership Services, at (915) 577-0726 or via email at [GMorales@lulac.org](mailto:GMorales@lulac.org). Mail check with completed forms to the Membership Office in El Paso, Texas.



## LEAGUE OF UNITED LATIN AMERICAN CITIZENS

### 2026 CHARTER APPLICATION CONTACT INFORMATION FORM

City \_\_\_\_\_ State \_\_\_\_\_

District \_\_\_\_\_

Name of Council (optional) \_\_\_\_\_

**Is this a Young Adult Council?**  Yes  No (For a definition, see LULAC Constitution, pg. 22).

#### To the National Executive Board of the League of United American Citizens:

We, the persons whose names are attached hereto, do hereby most respectfully make an application for a charter council in the League of United Latin American Citizens and state that we have read and had fully explained by one of your officers the Aims and Purposes, the Code, the Constitution, and the policies and work of the League. We wholeheartedly subscribe to these and pledge our unfaltering loyalty to them. We have complied with all of the instructions contained in your Constitution, By-Laws, and Protocol about being chartered as a council of the League, and hereby request that a charter be granted to our group.

Acting Council President (print and sign name)

Acting Council Secretary (if available)

Attested to: \_\_\_\_\_

Council Organizing Officer (print and sign name)

#### Complete the following information for the President of the Council.

Name \_\_\_\_\_ Home Phone \_\_\_\_\_

Address \_\_\_\_\_ Work Phone \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Cellular \_\_\_\_\_ Email \_\_\_\_\_

#### Official Use Only:

Application received and reviewed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.  
Application:  Approved  Rejected

CHARTER NO. \_\_\_\_\_ ISSUED ON \_\_\_\_\_, 20 \_\_\_\_\_.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



## CONTACT INFORMATION RELEASE FORM

**In LULAC's ongoing effort to protect our Members, no information will be published on the National Website. This release form recognizes that internal sharing of information for official LULAC business may, from time to time, be required.**

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I hereby grant permission for my contact information, detailed below, to be used for official LULAC business and shared with responsible parties.

This permission shall be terminated when I leave the specified office or retract this permission, whichever occurs first. It is the duty of the council president or designated representative to keep contact information up-to-date for current officers.

Name: \_\_\_\_\_

E-mail: \_\_\_\_\_

Address: \_\_\_\_\_ City, State, & Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Council Web Address: \_\_\_\_\_

Council Issue Areas (check all that apply):

Civil Rights     Education     Employment     Health     Public Policy  
 Immigration     Technology     Women's Issues     Economic Empowerment  
 Climate Change

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Submitted by (required):

Printed Name: \_\_\_\_\_ Council Number: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## TEXT RELEASE FORM

In LULAC's ongoing effort to contact LULAC Members quickly and effectively. The LULAC National Office wishes to contact LULAC Members via Text.

This form is a release waiver authorizing the LULAC National Office to communicate via Text. Text Communication will be used to contact members of any LULAC activities happening in their local area.

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I hereby grant permission for the following members to be communicated Via Text:

Member Name: \_\_\_\_\_ Cellular Number: \_\_\_\_\_



## LEAGUE OF UNITED LATIN AMERICAN CITIZENS 2026 APPLICATION for NEW MEMBERS

Council Number \_\_\_\_\_

I, \_\_\_\_\_ (clearly print name), hereby most respectfully apply for membership in LULAC and state that I have read, understand, and subscribe to the mission of LULAC, the LULAC code, and the LULAC Constitution this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Original Signature of Applicant

We, the undersigned members in good standing of the League of United Latin American Citizens, certify that we personally are acquainted with the above applicant and, to the best of our knowledge and belief, this person is of good moral character and worthy of membership in this body.

(Print and sign original name below):

\_\_\_\_\_  
Council Member

\_\_\_\_\_  
Council Member

**Name** \_\_\_\_\_

**Home Address** \_\_\_\_\_

**City** \_\_\_\_\_, **State** \_\_\_\_\_ **Zip** \_\_\_\_\_

**Home Phone** \_\_\_\_\_ **Work Phone** \_\_\_\_\_

**Cellular Phone** \_\_\_\_\_

**Email** \_\_\_\_\_



## LEAGUE OF UNITED LATIN AMERICAN CITIZENS

### 2026 COUNCIL CHARTER AGREEMENT

#### PREFACE

This Agreement becomes effective as of the \_\_\_\_\_ day of \_\_\_\_\_, 2026, between **LULAC COUNCIL NO. \_\_\_\_\_** (herein referred to as “COUNCIL”) and the **LEAGUE OF UNITED LATIN AMERICAN CITIZENS, INC.** (Herein referred to as “LULAC”), a national entity incorporated as a 501(c)(4) organization and registered in the State of Texas under the provisions of the Texas Non-Profit Corporation Act.

**WHEREAS**, this Agreement creates and is intended to create a network of **LULAC** Local Councils acting within their own community as chartered and authorized by the League of United Latin American Citizens, Inc., a Texas non-profit corporation acting through its President and National Board of Directors, hereinafter referred to as **LULAC NATIONAL** to be hereinafter known as **LULAC NATIONAL NETWORK (LNN)**; and

**WHEREAS**, the purpose of this network is to provide a vehicle within which to act and work toward the improvement of the quality of life within the United States and Puerto Rico; and

**WHEREAS**, equality of opportunity and citizenship may best be achieved through the various programs and services that are offered through duly chartered and authorized **LULAC** Local Councils; and

**WHEREAS, LULAC NATIONAL** owns all rights to the use of the name League of United Latin American Citizens known as **LULAC** together with all of its logos used and developed since the years 1929 when **LULAC** came into being; and

**WHEREAS**, all duly chartered and authorized **LULAC** Local Councils admit and recognize the legal right of **LULAC NATIONAL** to require chartering and adherence to **LULAC NATIONAL**; and

**WHEREAS**, the undersigned Council hereby requests charter membership in **LULAC** and by doing agrees to adhere to the terms and conditions set forth herein; and

**WHEREAS**, the Council when chartered and authorized herein, agrees to maintain a corporate ethic of excellence and fully understand that the interests of the corporation are paramount, requiring adherence to conditions and requirements of this agreement and the Texas Non-Profit Corporation Act; and

**NOW THEREFORE**, in consideration of the premises and other good and valuable consideration; the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

#### ARTICLE 1: PURPOSES AND PHILOSOPHY

The purposes and philosophy of **LULAC** are set forth in detail in its Constitution and By-Laws. The Council applying for a Charter pursuant to this Agreement agrees to accept and wholly abide by said rules and principles of purpose and philosophy.

#### ARTICLE 2: CHARTER AGREEMENT

A Council is the basic unit of active membership in **LULAC**, a national organization. Each Council must and will be identified by a numerical figure issued when the Council is duly chartered by the **LULAC** National Board of Directors pursuant to the terms and conditions of this charter agreement and the requirements and procedures set forth in the **LULAC** Constitution and By-Laws. Once duly chartered, the Council shall have all the rights and powers and will be bound by the limitations and responsibilities as set forth in the **LULAC** Constitution and By-Laws, and this Agreement.

This Agreement becomes a binding contract upon its execution by the contracting parties effective on the date stated above and is renewable annually.

## ARTICLE 3: GENERAL AGREEMENT

**SECTION A: MEMBERSHIP:** There will be two kinds of membership; sustaining membership and applying membership.

**1) SUSTAINING COUNCIL:** At inception of this Agreement, all currently existing and duly chartered **LULAC** Councils will be approved as "Sustaining Councils".

A duly chartered Sustaining Council may apply for a **LULAC** Licensing Agreement. A **LULAC** Licensing Agreement grants the chartered Council the right to non-exclusive use of the **LULAC** Service Marks and Trademarks in connection with the Council's programs and activities. The **LULAC** Licensing Agreement is a separate and distinct contractual relationship between Council and the National Organization.

**2) APPLYING COUNCIL:** A duly chartered Council which has come into existence for the first time or a Council which has been dormant for a period in excess of 12 months and is applying for re chartering, will be classified and recognized as an "Applying Council". Applying Councils are automatically placed on a 12-month probationary membership status and will be elevated to the status of Sustaining Council upon successful completion of corporate accounting and financial reporting requirements. The primary purpose of the probationary period is to ensure that the Applying Council evidences the willingness and ability to adhere to **LULAC**'s corporate and financial reporting requirements.

An Applying Council will be ineligible for a **LULAC** Licensing Agreement during its probationary period. However, upon proper consideration and approval, licensing limitations may be waived in accordance with the provisions contained in the **LULAC** Licensing Agreement.

**SECTION B: LULAC** will provide administrative guidance and technical support to all duly chartered councils, consistent with the terms and conditions of this Agreement, the **LULAC** Constitution and By-Laws and its economic and practical abilities and limitations.

## ARTICLE 4: COVENANTS OF CHARTERED COUNCIL

**SECTION A: The Council** shall reflect "**LULAC**" and its assigned number in its name. Council shall be known and shall do business as it is registered with **LULAC**. The Council shall conspicuously identify itself as a duly chartered Council of **LULAC** in all dealings with its clients, contractors, public officials, and others, and shall prominently place appropriate notice of its charter membership on all forms, business cards, stationary, advertising, signs and other materials where **LULAC** membership is disclosed.

**SECTION B: Revenues and Expenses:** The Council shall be solely responsible for its revenues and expenses in providing, managing, or otherwise conducting the business affairs of the Council.

**SECTION C: Principles of Operation:** The Council shall operate its programs, services, and business activities in keeping with the purposes, philosophy, and standards described in the **LULAC** Constitution and its By-Laws and this Agreement.

**SECTION D: Record Keeping, Accounting and Reporting Standards:** The Council shall open and maintain bank accounts to be used in general operational activities of the Council as well as an account for designated specific purposes, which cannot be used for the general operational activities. The Council shall maintain its non-profit status by registering with their respective state and by obtaining an IRS Employer Identification Number (EIN) and to further maintain its reporting responsibilities annually with the IRS and state (if required).

These bank accounts shall be subjected to inspection by **LULAC** and their status must be reported to **LULAC**.

The Council shall keep correct, current, and complete books and records of accounts, and shall keep minutes of proceedings of its members, officers, board of directors, and committees having any authority of the Council and shall keep at its principle office, a record of the names, addresses, and telephone numbers of its member entitled to vote.

All books and records of a Council may be inspected by the **LULAC** National Treasurer for any purpose at any reasonable time.

**SECTION E: Financial Records and Annual Reports:** A Council shall maintain current, true and accurate financial records with full and correct entries made with respect to all financial transactions of the Council, including all income and expenditures in accordance with generally accepted accounting principles.

Based on these records, the officers of the council or trustees shall prepare an annual report of the financial activity of the council. The financial report is due no later than sixty (60) days after the close of their accounting period. The report must

include a statement of support, revenue, expenses, changes in fund balance, and a balance sheet for all funds. These reports are due in the National office as directed by the National President or National Treasurer.

All records, books, and annual reports shall be kept at the council's principal office and shall be maintained for at least three years after closing of the accounting period.

A council that fails to maintain financial records, prepare an annual report, or otherwise fail to follow any of the provisions herein in the manner prescribed by this section shall have its council charter forfeited and/or not renewed.

**SECTION F: Service Marks and Trademarks:** When applicable. Council agrees to cooperate with **LULAC** to protect the Service Marks of "LULAC" all Service Marks Trademarks, Logos, and any other service marks or trademarks registered from time to time to **LULAC**, and to protect it from unauthorized use by anyone or any entity who does not have authority from **LULAC** to display or otherwise make use of such service marks or trademarks.

Council shall not be required to bring any legal action or proceeding to protect the marks, but shall cooperate fully with **LULAC** or any of its members who bring an action or proceeding to protect the marks.

Council further agrees to maintain the high standards of **LULAC** in its use of such service marks and trademarks. Council's use, in any way, of the service mark "LULAC", all service marks, trademarks, logos, and any other service mark or trademark registered to **LULAC** or any of the members shall be governed by the form of this Agreement.

**SECTION G: Personal and Real Property:** Each Council shall have the right to acquire property, both real and personal, to facilitate the furtherance of their programs. Council shall maintain a running inventory of any such property acquired by Council from any and all sources.

The Council shall provide that any property acquired is the property of **LULAC** and that it shall be turned over to the National Office or its designated Chartered Council in the event that said Council's Charter become forfeited and/or not renewed by **LULAC** National.

**SECTION H: Hold Harmless:** Council agrees to hold **LULAC** National "harmless" from any and all claims made against the Council or entity arising out of acts or failures to act by said Council/entity, and to provide funds to **LULAC** National for attorney's fees and costs resulting from any such claim.

## ARTICLE 5: COVENANTS OF LULAC

**SECTION A: Support:** **LULAC** will provide administrative and technical guidance and assistance to its duly Chartered Councils.

**SECTION B: Advocacy:** **LULAC** will serve as an advocate at the national level to inform the public, corporate leaders and elected officials of **LULAC**'s achievements as well as the needs and issues concerning the Hispanic community.

**SECTION C: Annual Financial Statement:** **LULAC** agrees to make available to Council, upon request, an Annual Financial Statement.

## ARTICLE 6: MEMBERS

**SECTION 5: Restrictions:** Unless authorized by the National Board of Directors, the **LULAC** members, life members, and distinguished members are not allowed to use Local, State, or National **LULAC** assets, any variation of the **LULAC** name or symbol, **LULAC** scholarship money or other **LULAC** property, either directly or implied, for personal monetary or material gain. Neither shall such members contribute or assist toward a non-members gain of **LULAC** assets that are appropriated in an unauthorized manner.

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COUNCIL PRESIDENT

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DATE

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COUNCIL SECRETARY

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NATIONAL PRESIDENT



## LEAGUE OF UNITED LATIN AMERICAN CITIZENS EFFECTIVE IMMEDIATELY

The LULAC Constitution and Bylaws (12<sup>th</sup> Edition, as amended in 2024) established the legal requirements for LULAC Councils to operate within our communities in the state of their establishment, as well as with the Internal Revenue Service as a civic and non-profit organization. Article I, Section 2 of the Constitution and Bylaws states:

“Section 2 – Legal Status: The League of United Latin American Citizens shall be incorporated and chartered under the laws of each of the states in which it operates as a civic and non-profit organization and under the Federal laws of the United States of America.” (See page 1 of the Constitution)

To accomplish this, Councils must (1) register with their state and (2) obtain an Employer Identification Number (EIN) from the IRS website. For information on state registration, see the internet link below:

### [State Filing Requirements for Nonprofits | National Council of Nonprofits](#)

For information ON IRS EIN Requirements, see the internet link below:

### [Get an employer identification number | Internal Revenue Service](#)

State requirements vary, including a one-time registration fee. Please carefully complete the registration requirements for both your state and the IRS, so your Council is included under the umbrella of LULAC National, with Council status reporting recognized by LULAC as the parent organization. Your LULAC state Director or Regional VP can guide you through the process. Every LULAC Council, whether new or operating for years, **must have** a valid state registration and a valid IRS EIN. The IRS also requires each Council to file an annual Form 990. For most councils raising less than \$50,000 per year, this is the appropriate form to complete. It must be completed online. For more information on filing an annual IRS Form 990. For questions or assistance relating to the IRS, please contact Asia Claremont, at 954-625-9568, [asia1098@gmail.com](mailto:asia1098@gmail.com).

### [Annual electronic notice \(Form 990-N\) for small organizations FAQs: How to file | Internal Revenue Service](#)

If a Council fails to submit an annual IRS Form 990, its status with the IRS and state could be jeopardized. If a Council fails to submit an annual IRS Form 990 for 3 years, the IRS may revoke its status.

The LULAC Constitution requires that Councils establish and maintain their state and federal non-profit status, active and in compliance. A Council that fails to maintain its legal status, as described above, may jeopardize its overall standing in LULAC. To ensure that the National Office is kept abreast of each Council's state and IRS compliance, the following requirements apply to each Council:

All LULAC Councils must provide their correct EIN to the National Membership Office once obtained from the IRS and registered with their state. Please review compliance with state and IRS requirements on an annual basis.

All LULAC Councils are required to show proof that they have filed a 990-N (e-Postcard) with the IRS. Provide a copy of the receipt from the IRS once submitted on their website. Every council must electronically submit Form 990-N or the e-Postcard unless it opts to file a full Form 990 or Form 990-EZ instead. The IRS will then regard each chartered LULAC Council as a 501(c) 4 nonprofit organization under **LULAC National's group** exemption.

For help with state and IRS compliance requirements, training, or navigating state and IRS websites, please get in touch with the LULAC Compliance point of contact, Ms. Asia Claremont, Florida State Director, at [asia1098@gmail.com](mailto:asia1098@gmail.com).

Effective immediately, no contact details will be posted on the LULAC National webpage. All information will be kept confidential by the National Membership Office. Contact information is still required for every LULAC member and officer to be submitted to the LULAC National Membership Office on the membership roster



## LEAGUE OF UNITED LATIN AMERICAN CITIZENS

### TAX COMPLIANCE CHECKLIST

For all new and chartering LULAC Councils that wish to be covered by LULAC's group exemption under §501(c)4, this checklist must be completed in full and returned to Lupe Morales, Director of Membership Services, at 9206 McCombs Street, Room 5, El Paso, Texas 79924.

#### Group Exemption

The Council will obtain an EIN (see [www.lulac.org/ein](http://www.lulac.org/ein))

The Council will submit an annual report to the IRS

The Council will report any changes in the purpose, character, or method of operation of the Council to LULAC

The Council will report a termination or dissolution of the organization to LULAC

#### I Understand

#### Tax Filings:

The Council will have an annual tax filing requirement with the IRS.

If gross receipts normally\* less than or equal to \$50,000, file a [Form 990-N](#)

If gross receipts greater than \$50,000 but less than \$200,000 and total assets less than \$500,000, file a [Form 990-EZ](#)

If gross receipts greater than or equal to \$200,000 or total assets greater than or equal to \$500,000, file a [Form 990](#)

*\*Please note this amount is calculated by taking gross proceeds from the last three years, including the current year, and taking an average of that amount. Gross proceeds include revenue from all sources, including sales of investments.*

#### Your council will be classified as a §501(c) 4 organization. As such:

The Council should be operated exclusively for the promotion of social welfare, the net

earnings of which be devoted to exclusively furthering the exempt mission of the organization

The net earnings of the Council should not inure to the benefit of any private member or individual

Donations are not tax deductible for the donor as a charitable contribution

The Council will be exempt from federal income tax but may still need to register with the state

Lobbying may be conducted, although registration requirements may apply ([Lobby Disclosure Act](#))

LULAC Councils are forbidden from participating in political activities

Please sign to affirm that you understand the above information and agree to operate the Council in full compliance with applicable rules and regulations.

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Council President

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Date



## ANNUAL IRS FILING REQUIREMENTS

All new and existing LULAC Councils in good standing are considered tax-exempt organizations and therefore must file an annual return with the IRS. A council whose annual gross receipts are \$50,000 or less are required to file a Form 990-N (e-Postcard) or a complete Form 990 or Form 990-EZ.

Failure to file will cause your Council's nonprofit status to be revoked by IRS and may result in tax liability for your council. Please read below the IRS filing requirements:

### Annual Electronic Filing Requirement for Small Exempt Organizations Form 990-N (e-Postcard)

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less must electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead.

If you do not file your *e-Postcard* on time, the IRS will notify you. There is no penalty assessment for late filing the *e-Postcard*. Still, an organization that fails to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not occur until the filing due date of the third year. Watch the IRS YouTube [presentation](#).

#### Due Date of the *e-Postcard*

The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. **You cannot file the *e-Postcard* until after your tax year ends.**

#### How to File

Use [this link](#) to file the *e-Postcard*. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the *e-Postcard* with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

#### Information You Will Need to File the *e-Postcard*

The *e-Postcard* is easy to complete. All you need is eight items of basic information about your organization.

#### Who Must File

Most small tax-exempt organizations with gross receipts normally \$50,000 or less (\$25,000 for tax years ending on or after December 31, 2007 and before December 31, 2010) must file the *e-Postcard*. Exceptions to this requirement include:

- Organizations that are included in a group return,
- Churches, their integrated auxiliaries, and conventions or associations of churches, and
- Organizations required to file a different return



# League of United Latin American Citizens

Membership Office

9206 McCombs St, Room 5  
El Paso, TX 79924  
(915) 577-0726 • GMorales@lulac.org

## MEMORANDUM

**To:** All New Members  
**From:** Lupe Morales, LULAC Membership Director  
**Subject:** Membership Fees Dues

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The following worksheet will assist you in calculating new membership and chartering fees. There is a one-time initiation fee for all new LULAC members. Charter and membership fees are paid annually. Please note that dues are also required at the district and state level and are counted toward your good standing in LULAC. If you have any questions, please feel free to call me at 1-915-577-0726.

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### Worksheet

Annual Charter Fee	\$75.00
Initiation Fee	\$6.00 X Number of New Members =
Membership Dues	\$1.25 per month X Number of Members =
Total dues & charter sent to National Office	_____

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#### Example #1 – If creating a council beginning in January 2026 with 10 members.

Charter Fee	= \$ 75.00
Initiation Fee	\$6.00 X 10 members = \$ 60.00
Member Dues	\$15.00 X 10 members <u>= \$150.00</u>
Total Due	= \$285.00

#### Example #2 – If creating a council starting in March of 2026 with 12 members.

Charter Fee	= \$ 75.00
Initiation Fee	\$6.00 X 12 members = \$ 72.00
Member Dues	\$12.50 X 12 members <u>= \$150.00</u> Prorated for 10 months (March-Dec. 2024)
Total Due	= \$297.00

**\*\*Please send in dues for National only. Do not combine District or State dues.**