

LEAGUE OF UNITED LATIN AMERICAN CITIZENS



RE-CHARTER APPLICATION

2026



Office of the LULAC National President

Dear LULAC Family

Thank you for your continued commitment, leadership, and service to LULAC. Because of you—our councils, officers, and members—LULAC remains the strongest and most influential Latino civil rights organization in the nation. Your dedication at the local level is the foundation of everything we do. As we continue to strengthen and grow our organization, I am writing to provide an important update regarding 2026 LULAC Council Charter Renewals (**See attached Memo**). Renewing your council charter is more than an administrative requirement, it is an affirmation of your active role in our shared mission and a critical step in ensuring that LULAC remains unified, compliant, and positioned for long-term success.

Our councils are the heartbeat of LULAC. They are where advocacy becomes action, where service meets community, and where leadership is developed for the next generation. By renewing your charter and remaining compliant with all LULAC, State, and Federal requirements, your council confirms its standing, remains eligible to participate fully in LULAC governance, and ensures that your members' voices continue to shape our national direction.

Over the past year, LULAC has been deeply engaged in defending democracy, protecting Latino voters, advancing civil rights through litigation, and educating our community on issues that directly affect our families—from education to immigration to healthcare. None of this work is possible without active, compliant, and chartered councils standing shoulder to shoulder with us across the country.

We recognize that these are challenging times. Across the nation, Latinos continue to face coordinated attacks on our history, our rights, and our presence in the public square. In moments like these, structure, unity, and compliance matter more than ever. Renewing your council charter helps protect LULAC, strengthens our credibility, and ensures that we are prepared to meet the challenges ahead with clarity and purpose.

I encourage every council to complete its charter renewal promptly and to see this process as an opportunity, not only to maintain good standing, but to recommit to growth, participation, and service in your community. Together, we are building a stronger, more resilient LULAC for today and for generations to come.

Thank you for your leadership, your perseverance, and your belief in our collective power. Let us continue moving forward—**organized, united, and ready**.

With gratitude and determination,

Roman Palomares
LULAC National President



Office of the LULAC National President

TO: All LULAC Members and Councils

FROM: Roman Palomares, LULAC National President

DATE: December 8, 2025

SUBJECT: IRS Form 990 and State Compliance Requirements for All Councils

As part of our responsibility to safeguard the integrity, credibility, and tax-exempt status of our organization, the National Office has completed a thorough review of compliance records for LULAC councils nationwide.

This review reflects that a number of councils are **not currently in compliance** with required **IRS Form 990 filings**. In addition, many councils have **not completed or maintained required state nonprofit filings** with their respective state agencies.

These compliance requirements are not optional. Failure to meet federal and state filing obligations places individual councils and LULAC as a whole at risk, including potential penalties, loss of tax-exempt status, and ineligibility for grants, donations, and partnerships.

Effective immediately and moving forward:

- **All LULAC councils must provide proof of annual IRS Form 990 submission** (990, 990-EZ, or 990-N, as applicable).
- **All councils must also provide proof of current compliance with their state nonprofit requirements**, including registrations or filings required by the state office that regulates nonprofit organizations **in your state**.
- **Proof of compliance will be required on an annual basis** and will be a condition of being recognized as a council in good standing.

Additional guidance, deadlines, and instructions for submission of documentation will be provided by the National Office. **Councils that are not currently in compliance are strongly encouraged to begin corrective action immediately.**

Our goal is to ensure transparency, accountability, and long-term strength for every LULAC council and for our organization as a whole. We appreciate your cooperation and prompt attention to this important matter.

Should you have questions or need assistance, please contact Lupe Morales, Membership Director at the National LULAC Membership Office at: gmorales@lulac.org or Asia Claremont, who is currently conducting training on the State and Federal requirements, at: asia1098@gmail.com

Thank you for your cooperation on this very important matter.



LEAGUE OF UNITED LATIN AMERICAN CITIZENS EFFECTIVE IMMEDIATELY

The LULAC Constitution and Bylaws (12th 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 – working with their District or State Director or Regional Vice President – 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, see:

[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.

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

Dear Members:

We have all seen the growing Latino population and the impact we will have in the future. That impact will not be felt unless we are organized and working together as one. That, after all, is what LULAC has set out to accomplish, and that is what our founding fathers foresaw when they first gathered in Corpus Christi, TX, in 1929.

I want to thank you for your dedication and strong commitment to the League. I look forward to working with you on strengthening and sustaining our membership so that we can continue our legacy of accomplishment for the future.

Attached are the necessary forms to re-charter with the League of United Latin American Citizens. For PDF versions of these forms, please visit our website at www.lulac.org/recharter. Using any forms other than the enclosed or online forms will delay the re-chartering process for your council. All paperwork must be returned to process the charter, including the **Annual Charter Agreement**. All applications with proper payment are due at the LULAC Membership Office on **January 1, 2026**. There is a 59-day grace period extended until **February 28, 2026**.

Be sure to submit all required paperwork and fees to your state and district directors, where applicable. Remember that each council must be in good standing with its state and district offices to be in good standing with the National Office. In addition, all Councils must be in compliance with their state's nonprofit requirements and those of the IRS as a civic organization, IRS Code 501c4.

Only new members will receive a lapel pin. All paperwork, membership cards, and lapel pins will be sent to the President of each council so that they can be disbursed to each council member.

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 a.m. to 5 p.m. Mountain Standard Time. Please contact this office if you need any assistance with membership. Our staff is always happy to help you realize LULAC's mission in your community.

If you have any questions, please contact the Director of Membership Services at the address below or visit our website at www.LULAC.org.

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

I wish you all much success in all your endeavors.

Lupe Morales

Lupe Morales
Director of Membership Services



2026 RE-CHARTER APPLICATION INSTRUCTIONS

LULAC Councils that wish to re-charter must complete all of the steps below to keep their council's charter in good standing

1. **Application for Re-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. Also, be sure to include your council's IRS Employer Identification Number (EIN). 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 and the form included at the end of this application). Be sure to submit your EIN once received from the IRS to the Membership Office and on the Council membership roster. Also, 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 renewed, and this application will be returned to you.**
5. **Proof of IRS Filing & Tax Compliance Checklist:** Each chartered 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 under LULAC National's group exemption. This checklist will help your council comply with IRS regulations covering 501(c) 4 nonprofit organizations. Complete it 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, 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 checks 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 feel free to contact Lupe Morales, Director of Membership Services, at (915) 577-0726 or via email at GMorales@lulac.org. Mail the check with completed forms to the Membership Office in El Paso, Texas.



LEAGUE OF UNITED LATIN AMERICAN CITIZENS

2026 RE-CHARTER APPLICATION

CONTACT INFORMATION FORM

Council Number _____ District _____

Name of Council _____

EIN Number _____ State Registration Compliance Yes

Is this a Young Adult Council? Yes No

(See LULAC Constitution, pg. 22 for a definition of a Young Adults Council)

Complete all the required information below for the principal point of contact. All correspondence will be sent to this address.

Name _____

Council Office (President, VP, etc.) _____

Home Phone _____

Cellular Phone _____

Work Phone _____ Email _____

Address _____

City _____ State _____ Zip _____



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.

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

Submitted by (required):

Printed Name: _____ Council Number: _____

Signature: _____ Date: _____



**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 so 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, 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 on 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 of 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.

COUNCIL PRESIDENT

DATE

COUNCIL SECRETARY

NATIONAL PRESIDENT



LEAGUE OF UNITED LATIN AMERICAN CITIZENS

TAX COMPLIANCE CHECKLIST

For all new and re-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

I Understand

- The Council will obtain an EIN (see 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

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

**Please note that 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 are 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 and applicable rules and regulations.

Council President

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 the 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 are required to 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 send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but 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 take place 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 that are 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 Street, Room 5
El Paso, TX 79924
(915) 577-0726 • GMorales@lulac.org

MEMORANDUM

To: All New Members
From: Lupe Morales, Director of Membership Services
Subject: Membership Fee Worksheet

The following worksheet will assist you in calculating your new membership and chartering fees. There is a one-time initiation fee for all new LULAC members. Charter fees and membership dues are paid annually and must be submitted on January 1, 2026.

* Please send in dues for National only. Do not combine district or state dues.

** Please note that dues are also required at the district and state levels and are counted toward your good standing in LULAC.

Worksheet

Annual Charter Fee	\$75.00
Renewing members	\$15.00 X (Number of Members)
New Members	\$21.00 X (Number of New Members)
Total dues - sent to National Office	_____

Prorating

Any new member who joins after January is prorated \$1.25 a month for each month he/she is not a member.

For example:

If Maria joins in February, she will pay \$13.75 (for 11 months) in dues plus \$6.00 in initiation fees = \$19.75

2026 LULAC COUNCIL MEMBERSHIP ROSTER

Council Number _____ District Number _____ EIN Number _____

Name (indicate council office and Mr., Ms., Mrs., etc.)	Home Address	City/State	Zip	Home Telephone	Cellular Telephone	Work Telephone	Email	Mem* Since	National	
									Initiat Fee **	Annual Dues
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										

Dues have been sent to My District # _____ Treasurer in the amount of \$ _____ per Check Money Order Cashier Check

Dues have been sent to My State Treasurer in the amount of \$ _____ per Check Money Order Cashier Check

Note: Type or print all information for each member. *Home address for each member with city, state and zip code are required.* Identify the Officers: P-President, VP-Vice President, etc. Annual National Dues are **\$15.00** per member. ** All new members or those not in good standing for the previous year pay a **\$6.00** initiation fee or pay back dues for the previous year. State and District Dues are paid to the State and/or District Directors. All charter/membership dues and the current roster are due on January 1 and must be received in the LULAC National Office by **February 28, 2026.**

* Enter the year the member joined LULAC in the "Member Since" column. **Make as many copies as are necessary to list all council members.**

Subtotal	
Annual Charter	\$75.00
Total Dued	



December 10, 2025

Dear LULAC Council President:

CALIFORNIA
 Oxnard
 San Diego

We are pleased to invite your LULAC Council to participate in the 2026 LULAC National Scholarship Fund (LNSF). Last year, LULAC Councils across the nation helped in part to send over 1,000 students to college!

COLORADO
 Colorado Springs

The LULAC National Scholarship Fund was established in 1975 to provide scholarships to Latino students attending colleges and universities. Since then, LNEESC has awarded over \$32 million dollars in scholarships to over 37,000 students. Under the LNSF partnership program, LULAC Councils raise scholarship funds in their communities and LNEESC supplements the money raised by the councils' effort with funds raised from corporations and individual donors. This partnership enables both parties to maximize the impact of their scholarship efforts in the Latino community.

FLORIDA
 Miami

MISSOURI
 Kansas City

LNSF scholarships are available to students in communities where a LULAC Council collaborates with LNEESC. We build the strength of our community by empowering students to maximize their personal and educational potential. Please join us in helping to provide scholarships as more and more youth enter college.

NEW MEXICO
 Albuquerque

PENNSYLVANIA
 Philadelphia

The LNSF Participating Guidelines and Procedures will be made available on our website at www.LNEESC.org on January 31, 2026. If you have any questions and/or concerns regarding any of the information in the meantime, please contact Marianna Morón via email at MMoron@LNEESC.org.

PUERTO RICO
 Bayamón

We look forward to partnering with you and your LULAC Council in Spring 2026!

Sincerely,

Richard Roybal
 Executive Director
 LULAC National Educational Service Centers

TEXAS
 Austin
 Corpus Christi
 Dallas
 El Paso
 Houston
 San Antonio

WASHINGTON
 Vancouver