

**Grand Chapter Royal Arch Masons
In Virginia**



**Executive Order No. 1
2023-2024**

Every subordinate chapter under the jurisdiction of the Grand Chapter Royal Arch Masons in Virginia operates under Section 501(c)(10) of Title 26 of the U.S. Code. Each individual chapter is required to file Form 990-EZ with the IRS. The filing deadline is defined by the IRS as the 15th day of the 5th month after the organization's accounting period ends. The filing deadline for subordinate chapters is February 15th of the year following the close of the capitular year.

The penalties for late or no returns are: a penalty of \$20 a day, not to exceed the lesser of \$11,000 or 5% of the gross receipts of the organization for the year, can be charged when a return is filed late, unless the organization can show that the late filing was due to reasonable cause. If an organization fails to file an annual return or submit an annual notice as required for 3 consecutive years, its tax-exempt status is automatically revoked on and after the due date for filing its third annual return or notice.

I hereby order all subordinate chapters to comply with the above on or before the filing deadline; and to notify the Grand Secretary when the form has been filed. The form can be e-filed by those chapter secretaries who have a computer.

Additionally, any chapter that does not currently have an EIN issued by the IRS is instructed to file for one immediately. The EIN is required to file the form and the delay in obtaining one is significant. Time is critical to avoid late filing.

This executive order is effective immediately and is to be read at the next stated convocation.

Given under my hand and the Seal of the Grand Chapter Royal Arch Masons in Virginia at the City of Richmond this 19th day of December, A.D. 2023, A.I. 2553.



William R. Owens

William Randall Owens
Grand High Priest

Attest:

Wayne H. Anderson

Wayne H. Anderson
Grand Secretary