



Grand Chapter Royal Arch Masons in Virginia



Executive Order No. 1 2025-2026

**THIS EXECUTIVE ORDER IS EFFECTIVE IMMEDIATELY AND IS TO BE READ IN ALL
SUBORDINATE CHAPTERS AS SOON AS POSSIBLE BUT NO LATER THAN THE DECEMBER
2025 STATED CONVOCATION**

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 appropriate tax forms (Forms 990, 990-EZ, & 990-N e-postcard) with the IRS. The filing deadline is defined by the IRS as the 15th day of the fifth (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 three (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.

Given under my hand and the Seal of the Grand Chapter Royal Arch Masons in Virginia at the City of Chesapeake, this 23rd day of November, A.D. 2025, A.I. 2555 and in the Two-Hundred and Eighteenth year of our Grand Chapter.




Kyle William Strickland
Grand High Priest

Attest:


Wayne H. Anderson
Grand Secretary