

Donations to Mu Phi Epsilon

(These guidelines are not a substitute for tax advice. Follow the guidance of your tax professional)

Membership dues to Mu Phi Epsilon are **not** a tax-deductible donation. They may be tax-deductible as a business expense if they can be justified as important to your business activities.

Payments for ticketed events, for fundraiser dinners, or for other activities where value is received are not tax-deductible.

The Ann Arbor Alumni Chapter of Mu Phi Epsilon is a 501(c)(7) non-profit organization. **Donations made directly to the chapter are not tax-deductible**, although donations to the Mu Phi Epsilon International Professional Music Fraternity are because it is a 501(c)(3) charitable non-profit organization. Donation checks for the Ann Arbor Alumni chapter should be made payable to “Mu Phi Epsilon – Ann Arbor”.

We are confident that our Chapter patrons and other donors will continue to give to the Ann Arbor Alumni chapter because they believe in our mission of promoting musicianship locally, developing true bonds of friendship throughout the world through music, making our community more beautiful through our individual and collective involvement in music, and ~ most importantly ~ achieving our aim of serving and supporting the Mu Phi collegiates of our local area, both musically and financially.

See the chapter website for information about our “Scholarship Award Recipients”.

The Mu Phi Epsilon International Professional Music Fraternity and the Mu Phi Epsilon Foundation are separate entities and both are also worthy of your generosity. Though it offers money through a few contests and awards, the Fraternity is primarily involved with supporting the international organization. Dues are never enough of support the operating expenses, conventions and other special projects so donations are welcomed through the Harmony Campaign and the Vision Fund.

<https://muphiepsilon.site-ym.com/page/Donate>

The Mu Phi Epsilon Foundation was created in 1963 to receive contributions and administer the scholarships and philanthropic activities of Mu Phi Epsilon. Funding for the Foundation comes from members of the Fraternity, patrons, and other supporters of the arts. More than thirty-five scholarships and grants are offered by the Foundation each year covering doctoral grants, foreign experience, composition, theory, conducting, sacred music, world music, chamber music, music business, music education, music technology, music therapy, voice, and all instruments. Checks to the Foundation should be made to Mu Phi Epsilon Foundation and sent directly to the Foundation treasurer. Go to the foundation website at <http://mpefoundation.org/> for the current information.

<https://muphiepsilon.site-ym.com/page/FoundationDonate>

Another note of interest:

The International Executive Office files a yearly federal Form 990-N for each chapter with the IRS. Individual chapters in general should not file this form, however if an individual chapter’s fiscal year’s receipts exceed \$25,000, it needs to contact the IEO and file its own Form 990-N and possibly hire an accountant, preferably a CPA, to prepare the return. If an individual chapter receives any communication from the IRS it should contact the IEO before taking any action.

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