

Group exemption 0399

Name in the IRS file: CROATIAN FRATERNAL UNION OF AMERICA · EIN 25-0426430 · Pittsburgh, PA · read from the IRS Exempt Organizations Business Master File, October 13, 2026

GROUP NUMBER

0399

CHAPTERS ON FILE

160

501(C) PARAGRAPHS

3

FISCAL YEAR ENDS

December

Under Rev. Proc. 2026-8, chapters outside your group letter's 501(c) paragraph must be removed by January 22, 2027, after 30 days' notice to each, so notices go out by about December 23.

1. Chapters by 501(c) paragraph

PARAGRAPH	CHAPTERS	SHARE
501(c)(8)	157	98.1%
501(c)(3) outside the largest paragraph; check against your letter	2	1.2%
501(c)(9) outside the largest paragraph; check against your letter	1	0.6%

The IRS file can lag your own records. Your parent organization's own record is under 501(c)(8).

2. What Rev. Proc. 2026-8 asks of this group by January 22, 2027

REQUIREMENT	WHAT THE FILE SHOWS	STATUS
At least one chapter s. 12.02(2)(b)	160 chapters listed	Met on file
Only one group letter s. 12.02(2)(c)	If you hold another group letter, keep one and end the rest.	Confirm
Every chapter in one 501(c) paragraph s. 12.02(2)(e)	3 chapters outside the largest paragraph. Any chapter outside your letter's paragraph must be removed after 30 days' notice.	Act
Affiliation and supervision or control s. 12.02(2)(d)	Not in the public file. Confirm from your records for every chapter: yearly chapter information collected, yearly letter sent.	Check

Rule text: Rev. Proc. 2026-8, s. 12.02(2)(b) to (f), s. 8.02(2) and (3) (30 days' notice before a removal), s. 7.01 (annual window). A parent that already meets every requirement changes nothing (s. 12.03, Example 4).

3. Dates for this group

About December 23, 2026	Last day to send 30-day notices to the 3 chapters outside your letter's paragraph, if they are to be removed.
January 22, 2027	Transition period ends. Changes go on a Form 15644, signed by your officer and faxed by your organization to 833-312-5228.
Your annual window	October 2 to December 1, 2026, for the fiscal year ending December 31, 2026 (open now).

4. Next step

Our fixed price for this group: US\$8,000 (50 to 200 chapters), half on order and half on delivery. We prepare the Form 15644 package from your chapter list and records; a licensed reviewer, an enrolled agent or exempt-organization attorney, checks every package before your officer signs; your organization faxes it. Send your current chapter list and we will match it to the IRS file within two business days.

Built from public data only: the IRS Exempt Organizations Business Master File. This sheet is not legal advice and not a finding by the IRS, and we never contact the IRS for you. Paid work is prepared for your review and filing; your officer signs and your organization files; liability is capped at the fees paid; British Columbia law governs; if the IRS returns the filing for a reason inside our scope, we fix it free. Group Exemption Desk is a service of 1414618 B.C. Ltd., British Columbia, Canada.