

EXTENDED TO APRIL 15, 2025

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2023 calendar year, or tax year beginning JUN 1, 2023 and ending MAY 31, 2024

Form header section containing organization name (TAU EPSILON PHI FRATERNITY), address (PO BOX 718, TROY, NY 12181), identification number (13-1368460), and tax-exempt status (501(c)(7)).

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include mission statement, governance metrics, revenue (Total: 563,663), expenses (Total: 530,613), and net assets (Total: 550,324).

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block containing officer signature (TIMOTHY SMITH), preparer signature (ANGELA N. CRAWFORD), and firm information (BLUE & CO., LLC).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)

SUMMER LEADERSHIP ACADEMY: CHAPTER AND PROVISIONAL CHAPTER LEADERS ARE INVITED TO PARTICIPATE IN A MULTI DAY PROGRAM WHERE ATTENDEES RECEIVE LEADERSHIP TRAINING INCLUDING REAL TIME PRACTICE WITH OTHER ATTENDEES, ASSISTANCE WITH PLANNING FOR LOCAL CHAPTER PROGRAMS, EDUCATION RELATED TO RUSH AND RECRUITMENT OF NEW MEMBERS, FINANCIAL MANAGEMENT TRAINING RELATED TO CHAPTER OPERATIONS, REVIEW OF INSURANCE COVERAGE, EDUCATION ON RISK MANAGEMENT, AMNESTY PROGRAMS, MEDICAL AMNESTY PROGRAMS, ROSTER AND BILLING POLICIES, SCHOLARSHIP AVAILABILITY WITH OUTSIDE PARTNERS AND THE TEP FOUNDATION AS WELL AS THE ABILITY TO TAKE ADVANTAGE OF OUR CHARITABLE CONTRIBUTION MATCHING PROGRAM.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

GRAND CHAPTER: THIS IS A BIENNIAL EVENT THAT BRINGS UNDERGRADUATE DELEGATES AND ALUMNI MEMBERS TOGETHER FOR A REVIEW OF GOVERNANCE, ELECTION OF GRAND COUNCIL (BOARD OF DIRECTOR) MEMBERS, EDUCATION ON INTERNAL PROGRAMS AND POLICIES AS WELL OPPORTUNITIES TO NETWORK WITH THEIR CONTEMPORARIES AND FELLOW ALUMNI MEMBERS.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

CHAPTER SERVICES: ANNUALLY, DEDICATED STAFF MEET WITH EACH CHAPTER EITHER IN PERSON OR VIRTUALLY TO PROVIDE CONSULTING SERVICES ON A VARIETY OF FRATERNAL TOPICS. THESE TOPICS INCLUDE ASSESSING NATIONAL FRATERNITY RELATIONS, CANDIDATE EDUCATION, CONTINUED MEMBER EDUCATION, COMMUNITY SERVICE AND PHILANTHROPY, RUSH AND RECRUITMENT, ALUMNI RELATIONS, FINANCIAL MANAGEMENT, CHAPTER MANAGEMENT, AND CAMPUS ACTIVITIES/LEADERSHIP/ INVOLVEMENT. FOLLOWING AN ASSESSMENT WITH OUR CONSULTANTS, EACH CHAPTER IS PROVIDED TAILORED PROGRAMING IN AREAS OF IMPROVEMENT. OUR CONSULTANTS PROVIDE THIS FEEDBACK, WORK WITH THE NECESSARY OFFICERS AND MEMBERS AND THEN FOLLOW UP ON AGREED UPON TIMELINES TO REVIEW IMPROVEMENT. THOSE CHAPTERS THAT HAVE CHALLENGES MAY GET ADDITIONAL ATTENTION TO HELP RESOLVE OPEN ITEMS TO MINIMIZE THE

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No checkboxes. Rows include questions 1 through 21, with sub-questions a-f for questions 11 and 12. The 'Yes' column contains 'X' marks for questions 1, 2, 3, 5, 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, 12b, 13, 14a, 14b, 15, 16, 17, 18, 19, 20a, 20b, and 21. Question 4 has 'N/A' in the Yes column.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 3 main columns: Question/Description, Yes, No. Rows include 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7 (Organizations that may receive deductible contributions under section 170(c)), 8 (Sponsoring organizations maintaining donor advised funds), 9 (Sponsoring organizations maintaining donor advised funds), 10 (Section 501(c)(7) organizations), 11 (Section 501(c)(12) organizations), 12a (Section 4947(a)(1) non-exempt charitable trusts), 13 (Section 501(c)(29) qualified nonprofit health insurance issuers), 14a-14b, 15, 16, 17 (Section 501(c)(21) organizations).

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 12		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 12		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		X
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - 518-505-2010
PO BOX 718, TROY, NY 12181

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TIMOTHY SMITH EXECUTIVE DIRECTOR	40.00			X			94,500.	0.	8,681.	
(2) DONALD ANSPAUCH CONSUL / PRESIDENT	5.00	X		X			0.	0.	0.	
(3) JR BENNING 1ST VICE CONSUL / VICE PRESIDENT	2.00	X		X			0.	0.	0.	
(4) JOEL KANTER 2ND VICE CONSUL / VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(5) MARK GARDNER QUAESTOR / TREASURER	3.00	X		X			0.	0.	0.	
(6) JONATHAN WOLF TRIBUNE / SECRETARY	3.00	X		X			0.	0.	0.	
(7) BRIAN DEYO VICE CONSUL FOR UNDERGRADUATE AFFAIR	5.00	X		X			0.	0.	0.	
(8) MARK ABRAMSON IMMEDIATE PAST CONSUL / PAST PRESIDE	1.00	X					0.	0.	0.	
(9) MICHAEL AUERBACH DIRECTOR	1.00	X					0.	0.	0.	
(10) MATTHEW BARWELL DIRECTOR	1.00	X					0.	0.	0.	
(11) MARTY LACOFF DIRECTOR	1.00	X					0.	0.	0.	
(12) NICHOLAS DONDIEGO DIRECTOR	1.00	X					0.	0.	0.	
(13) CHARLES WOLF DIRECTOR	1.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							94,500.	0.	8,681.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							94,500.	0.	8,681.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	4,033.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f		4,033.				
Program Service Revenue	2 a	MEMBERSHIP DUES	Business Code					
			900099	506,214.	506,214.			
	b	MEETINGS AND CONFERENC	900099	675.	675.			
	c							
	d							
	e							
	f	All other program service revenue						
g	Total. Add lines 2a-2f		506,889.					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		9,603.		9,603.		
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties		3,871.		3,871.		
	6 a	Gross rents	6a	(i) Real				
				(ii) Personal				
	b	Less: rental expenses ...	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities				
				(ii) Other				
					39,217.			
	b	Less: cost or other basis and sales expenses	7b	0.				
	c	Gain or (loss)	7c	39,217.				
d	Net gain or (loss)		39,217.		39,217.			
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b	Less: direct expenses	8b						
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19	9a						
b	Less: direct expenses	9b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	10a		50.				
				0.				
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory		50.	50.				
Miscellaneous Revenue	11 a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			563,663.	506,939.	52,691.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	9,060.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	102,298.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	45,325.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	854.			
9 Other employee benefits	3,069.			
10 Payroll taxes	12,049.			
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	9,821.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,352.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	36,461.			
12 Advertising and promotion				
13 Office expenses	15,887.			
14 Information technology	18,461.			
15 Royalties				
16 Occupancy	8,358.			
17 Travel	70,621.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	51,833.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	103,310.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	13,461.			
b CHAPTER SERVICES	11,651.			
c LEADERSHIP EVENTS	10,311.			
d MEMBERSHIP DUES	3,816.			
e All other expenses	2,615.			
25 Total functional expenses. Add lines 1 through 24e	530,613.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	49,098.	1	41,766.
	2 Savings and temporary cash investments	65,218.	2	75,397.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	200.	4	10,804.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	106,712.	9	127,747.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities	318,072.	11	325,294.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	539,300.	16	581,008.	
Liabilities	17 Accounts payable and accrued expenses	22,047.	17	30,684.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	22,047.	26	30,684.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	517,253.	27	550,324.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	517,253.	32	550,324.
	33 Total liabilities and net assets/fund balances	539,300.	33	581,008.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	563,663.
2	Total expenses (must equal Part IX, column (A), line 25)	2	530,613.
3	Revenue less expenses. Subtract line 2 from line 1	3	33,050.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	517,253.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	21.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	550,324.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

Form 990 (2023)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

TAU EPSILON PHI FRATERNITY

Employer identification number

13-1368460

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(7) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization TAU EPSILON PHI FRATERNITY	Employer identification number 13-1368460
---	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$ 3,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization TAU EPSILON PHI FRATERNITY	Employer identification number 13-1368460
---	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization TAU EPSILON PHI FRATERNITY	Employer identification number 13-1368460
---	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
1	EDUCATIONAL PURPOSE _____ _____	EDUCATIONAL PURPOSE _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

TAU EPSILON PHI FRATERNITY

Employer identification number

13-1368460

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND SERVICE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO TEACH YOUNG MEN THAT THERE IS MORE TO BE GAINED OUT OF LIFE BY

SERVING OTHERS. TO PROVIDE THE FORUM THROUGH FRATERNITY FOR OUR

AMBITIONS TO BE HEARD AND PRACTICED. TO GIVE TO OTHERS WITHOUT SELFISH

THOUGHT OF GAIN OR PERSONAL ADVANCEMENT. TO CREATE A BETTER SOCIETY

WHERE MEN HAVE LEARNED TO VALUE OTHERS AS THEY VALUE THEMSELVES. TO

HAVE A MEMBERSHIP WHO RESPECT ONE ANOTHER AND THE ORGANIZATION FOR

WHICH THEY ALL STAND.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

POTENTIAL FOR DISCIPLINARY ACTION.

FORM 990, PART VI, SECTION A, LINE 6:

A MEMBER OF THE FRATERNITY IS A MAN OF GOOD MORAL CHARACTER WHO CONFORMS TO

THE IDEALS OF THE FRATERNITY, WHO IS ELIGIBLE FOR MEMBERSHIP THEREIN, AND

HAVING BEEN ELECTED TO MEMBERSHIP PURSUANT TO THE PROVISIONS OF THE

CONSTITUTION AND NATIONAL BYLAWS OF TAU EPSILON PHI FRATERNITY, AS WELL AS

THE UNDERGRADUATE CHAPTER BYLAWS, IS GRANTED MEMBERSHIP; PROVIDED HOWEVER,

THAT NO MAN SHALL BE ELIGIBLE FOR MEMBERSHIP WHO HAS FAILED TO MEET THE

MINIMUM ACADEMIC REQUIREMENTS, OR WHO IS A MEMBER OF ANOTHER COLLEGIATE

SOCIAL FRATERNAL ORGANIZATION UNLESS FORMALLY RELEASED BY THE OTHER

ORGANIZATION WHILE IN GOOD STANDING. ELIGIBILITY FOR MEMBERSHIP SHALL NOT,

IN ANY WAY, BE AFFECTED OR DETERMINED BY RACE, COLOR, RELIGION, AGE,

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization TAU EPSILON PHI FRATERNITY	Employer identification number 13-1368460
--	--

PHYSICAL DISABILITY, ETHNIC BACKGROUND, SEXUAL ORIENTATION, CREED, NATIONAL ORIGIN, OR MALE GENDER IDENTITY BASED ON A CONSISTENT AND UNIFORM ASSERTION AND SINCERELY HELD CORE IDENTITY.

FORM 990, PART VI, SECTION A, LINE 7A:
UNDERGRADUATE CHAPTERS AND ALUMNI ASSOCIATIONS ELECT OFFICERS AND DIRECTORS AT THE BIENNIAL GRAND CHAPTER MEETING.

FORM 990, PART VI, SECTION A, LINE 7B:
ANY PROPOSED AMENDMENT TO THE CONSTITUTION, IN ORDER TO BE CONSIDERED FOR ADOPTION, MUST BE SUBMITTED BY AN UNDERGRADUATE CHAPTER OR ALUMNI ASSOCIATION IN GOOD STANDING IN WRITING TO THE GRAND COUNCIL AT LEAST NINETY (90) DAYS BEFORE THE OPENING DATE OF THE NEXT FOLLOWING SESSION OF THE GRAND CHAPTER. THE GRAND COUNCIL, UPON RECEIPT OF SUCH PROPOSED AMENDMENT, SHALL AT LEAST THIRTY (30) DAYS BEFORE THE OPENING DATE OF THE NEXT FOLLOWING SESSION OF THE GRAND CHAPTER, SEND A COPY OF SUCH AMENDMENT TO EACH UNDERGRADUATE CHAPTER AND ALUMNI ASSOCIATION IN GOOD STANDING.

A PROPOSED AMENDMENT TO THE CONSTITUTION BY A MAJORITY VOTE OF THE GRAND COUNCIL SHALL AT LEAST THIRTY (30) DAYS BEFORE THE OPENING DATE OF THE NEXT FOLLOWING SESSION OF THE GRAND CHAPTER, SEND A COPY OF SUCH AMENDMENT TO EACH UNDERGRADUATE CHAPTER AND ALUMNI ASSOCIATION IN GOOD STANDING.

WHEN A PROPOSED AMENDMENT TO THE CONSTITUTION IS REQUIRED BY A CHANGE IN LAW, THE THIRTY (30) DAYS ADVANCE NOTICE PROVISION IN PARAGRAPH 'B' OF THIS SECTION SHALL BE WAIVED.

Name of the organization TAU EPSILON PHI FRATERNITY	Employer identification number 13-1368460
--	--

THE CONSTITUTION OF THIS FRATERNITY MAY BE AMENDED, REPEALED, OR ADDED TO, OR NEW PROVISIONS MAY BE ADOPTED BY A ROLL CALL VOTE OF TWO-THIRDS (2/3) OF THE VOTES CAST, EXCLUDING BLANKS OR ABSTENTIONS.

BETWEEN THE SESSIONS OF THE GRAND CHAPTER, AN AMENDMENT TO THE CONSTITUTION MAY BE PROPOSED BY THE UNDERGRADUATE CHAPTERS AND/OR THE GRAND COUNCIL AND SHALL BE ACTED ON UPON THE RECOMMENDATION OF TWO-THIRDS (2/3) OF ALL MEMBERS OF THE GRAND COUNCIL. IT MAY BE ADOPTED ONLY BY A MAIL OR ELECTRONIC VOTE IN WHICH ALL VOTING MEMBERS OF THE GRAND CHAPTER EXPRESS APPROVAL.

FORM 990, PART VI, SECTION B, LINE 11B:

THE RETURN IS REVIEWED BY THE EXECUTIVE DIRECTOR, QUAESTOR, AND CONSUL PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY EACH DIRECTOR, OFFICER, EMPLOYEE AND VOLUNTEER SHALL COMPLETE A DISCLOSURE FORM IDENTIFYING ANY RELATIONSHIPS, POSITIONS OR CIRCUMSTANCES IN WHICH HE IS INVOLVED THAT HE BELIEVES COULD CONTRIBUTE TO A CONFLICT OF INTEREST. SUCH RELATIONSHIPS, POSITIONS OR CIRCUMSTANCES MIGHT INCLUDE SERVICE AS A DIRECTOR OF OR CONSULTANT TO ANOTHER NONPROFIT ORGANIZATION, SERVING ON THE BOARD OR AS AN OFFICER TO AN INDIVIDUAL CHAPTER OR ALUMNI ASSOCIATION OR OWNERSHIP OF A BUSINESS THAT MIGHT PROVIDE GOODS OR SERVICES TO TAU EPSILON PHI FRATERNITY, INC. ANY SUCH INFORMATION REGARDING THE BUSINESS INTERESTS OF A DIRECTOR, OFFICER, EMPLOYEE OR VOLUNTEER, OR A FAMILY MEMBER THEREOF, SHALL BE TREATED AS CONFIDENTIAL AND SHALL GENERALLY BE MADE AVAILABLE ONLY TO THE CHAIR, AND ANY COMMITTEE APPOINTED TO ADDRESS CONFLICTS OF INTEREST, EXCEPT TO THE EXTENT ADDITIONAL DISCLOSURE IS

Name of the organization TAU EPSILON PHI FRATERNITY	Employer identification number 13-1368460
--	--

NECESSARY IN CONNECTION WITH THE IMPLEMENTATION OF THIS POLICY.

FORM 990, PART VI, SECTION C, LINE 18:

ALL FORMS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization **TAU EPSILON PHI FRATERNITY** Employer identification number **13-1368460**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
THE TEP EDUCATIONAL FOUNDATION LTD - 99-1516530, PO BOX 718, TROY, NY 12181	FOUNDATION	NEW YORK	501(C)(3)	LINE 7			X

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for providing supplemental information.