

MEMO

TO: United States Prospective Chapters

FROM: Donna Kerley, Director of Finance & Administration

RE: Internal Revenue Service Requirements

Each spring, our United States chapters receive instructions regarding the completion of government forms. In connection with filing these forms, the government requires that each chapter be assigned an **Employer Identification Number (EIN)**. Our chapters are not usually employers, but the EIN identifies each group.

After your prospective chapter has chosen and had a chapter name **approved by international**, complete the attached SS-4 form and mail to the IRS. You may obtain the EIN approval by telephone (see instructions). **Obtaining the EIN is required in Step One before advancing into Step Two.**

When you receive your employer identification number, please submit the number to the Membership Assistant at international headquarters (Tax Exemption Authorization form).

The following is an explanation of each form:

SS-4 FORM (APPLICATION FOR EIN)

This form must be filled out and submitted to the Internal Revenue Service. A sample is attached to aid in completion.

TAX EXEMPTION AUTHORIZATION FORM

The Tax Exemption Authorization form provides Sweet Adelines International the EIN number issued to your chapter by the Internal Revenue Service.

Attachments

TAX EXEMPTION AUTHORIZATION

The _____ Chapter of Sweet Adelines International desires to be exempt from payment of federal income tax, and therefore, authorizes the addition of its name to the group exemption roster of Sweet Adelines International and its subordinate units. To this end, the **Employer Identification Number** is submitted below.

It is understood that the maintenance of a tax-exempt status requires the filing of annual reports (IRS Form 990; Schedule A, if gross income is \$25,000 or more; and Form 990-T, if unrelated business income is \$1,000 or more) to the Internal Revenue Service, and it is hereby, agreed that the officers and their successors will fulfill this annual requirement and any others which may be imposed by Internal Revenue regulation.

Please submit this form with the *Request for Step 2 Status* form. If you have any questions, please contact the Director of Finance & Administration Donna Kerley.

Chapter Name

Contact

Employer Identification Number

Date