

MEMO

TO: United States Prospective Chapters
FROM: Richard Huenefeld, Chief Financial Officer
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 and is the tax identification number to be used for ALL tax purposes.

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 or apply online through the IRS website at <https://sa2.www4.irs.gov/modiein/individual/index.jsp> . **Obtaining an EIN is required before advancing into Step Two.**

When you receive your employer identification number, please submit the number (*along with your IRS confirmation notice and Tax Exemption Authorization form*) to the membership department at International Headquarters.

The following is an explanation of each form:

SS-4 FORM (APPLICATION FOR EIN)

This form must be filled out and submitted by mail or online to the Internal Revenue Service. A sample form is attached for your reference.

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. This form must be returned to the Membership Specialist along with your IRS confirmation notice.

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 990N (e-postcard) if gross receipts are \$50,000 or less; Form 990 EZ, if gross receipts are less than \$200,000 and total assets are less than \$500,000 at the end of the fiscal year) to the Internal Revenue Service before **September 15** each year. 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 your *Request for Step Two* application. If you have any questions, please contact the Chief Financial Officer, Richard Huenefeld.

RichardHuenefeld@sweetadelineintl.org

Chapter Name

Chapter Contact

Your Employer Identification Number

Today's Date