

Specific Instructions for Units (Packs, Troops, Posts) to Complete IRS Form SS-4, Application for Employer Identification Number (EIN)

The Current IRS Form SS-4 must be carefully completed to meet BSA requirements. This procedure is necessary because 1) some chartered organizations do not have an EIN or will not permit units to use their number, and 2) financial institutions require an EIN or Social Security number for all interest-earning accounts and checking accounts. If a unit does not have its own EIN, all financial transactions are attributed to the individual unit leader who provided his or her Social Security number.

Instructions. Please review the IRS instructions completely and follow the specific BSA instructions as follows:

Line 1 name of chartered organization (legal name of applicant) and unit designation; e.g.: First United Methodist Church Pack/Troop 151.

Line 2--normally not applicable

Line 3 care of" name (Unit treasurer, committee chairman, or chartered organization representative).

Lines 4, 4a mailing address, city, state, ZIP code.

Line 5 and Line 5a address, if different from Line 4.

Line 6 county and state.

Line 7 name of principal officer, grantor, or general partner (use chartered organization representative or committee chairperson).

Important. Before you fill in *Block 8a, Type of Entity*, remember that the national office issues charters directly to local chartered organizations and not to units. Units should ask *their chartered organization* for permission to use their EIN if at all possible.

Block 8a Type of Entity Most units will check one of three boxes:

- a. Church or church controlled organization if chartered organization fits this description.
- b. Other nonprofit organization specify if unit is chartered to a nonprofit organization other than a church.
- c. Other (specify) If chartered organization is not a church or other nonprofit organization, just put Boy Scout troop, Cub Scout pack, etc.

If your unit's chartered organization has a GEN (Group Exemption Number) that the unit is permitted to use, put that number in this section. Note that the Group Exemption Number used by BSA local councils may **not** be used by a unit.

Line 9 check appropriate reason (one only) for applying. Most units will check banking purpose (specify) interest account, etc.

Line 10 leave blank.

Line 11 enter closing month of unit accounting year (*most units will use charter expiration month*).

Line 12 leave blank.

Line 13 leave blank.

Line 14 youth program character development or similar statement may be used.

Line 15 check No.

Line 16 check public block.

Line 17a check appropriate box.

Lines 17b and c as needed or leave blank.

Name and Title give name and unit position, such as chartered organization representative or committee chairman.

Important. *Remember that the tax-exempt status of a pack, troop, or post is consistent with the tax status of the chartered organization.* The employer identification number does **not** provide tax-exempt status it provides identification!

You will receive a letter from the IRS that includes your organization name and address, and your EIN. You also may receive other forms, such as Form 1023, *Application for Recognition of Exemption*, under Section 501(c)(3) of the IRS code.

Your units should not use Form 1023 to apply for recognition of exemption due to the normally prohibitive cost, plus the requirements for your unit to provide articles of incorporation or articles of organization with the application, file Form 990 annually, plus provide minutes of meetings and annual audits.

Note that many IRS regional offices now allow you to "complete" Form SS-4 over the phone, and receive your EIN immediately. Check with your IRS office on the availability of this service in your area