

Hemet Unified School District

School-Connected Organizations Information Packet

In compliance with Board Policy 1230

September
2008

Prepared by:
Fiscal Services

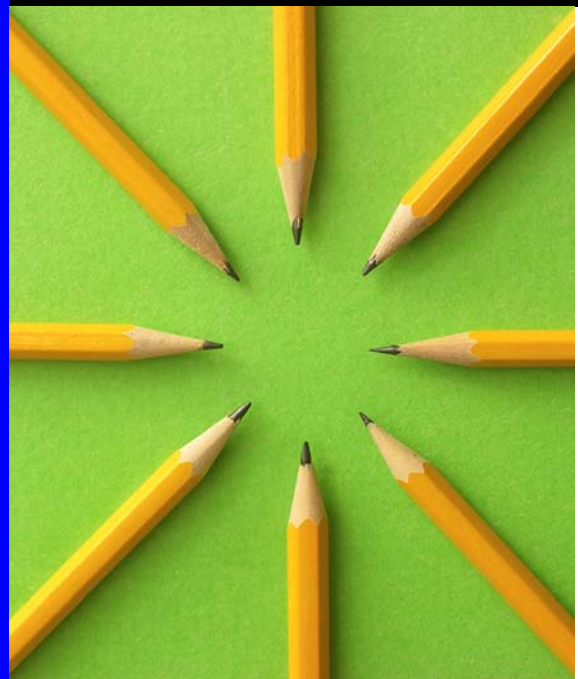


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School-Connected Organizations

Compliance with Board Policy 1230

To all officers and members of the Hemet Unified School District's booster clubs and other school-connected organizations:

Thank you for your interest in choosing to operate a school-connected organization supporting the schools of the Hemet Unified School District. It is people like you that make a difference in the lives of our students!

The purpose of this handout is to provide a tool for parents and community members with the forms and information required to start and/or continue to operate an authorized school-connected organization in the Hemet Unified School District. In addition, this handout will ensure full compliance with the Hemet Unified School District's Board Policy 1230.

We are hopeful that the information contained in this handout will answer all your questions and provide you with the correct information to start or update your school-connected organization's information in order to be in compliance with this board policy.

If you have any questions or comments regarding the information in this packet, please do not hesitate to contact the Director or Assistant Director of Fiscal Services at (951) 765-5100 @ extension 5700 or 5710 respectively.



Purpose and Relationship to the District

Booster Clubs and other school-connected organizations/groups (referred to as SCO throughout this document) are considered to be separate entities. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of the students and in helping to achieve the district's vision for student learning.

The ability of an SCO to solicit students to help in their activities is regulated by California Education Code 51520 (see Attachment 'A'). The funds of the booster clubs and other school-connected organizations must never be commingled with Associated Student Body (ASB) funds or any other funds of the District. Nor should the SCO name, address or any other correspondence imply any form of responsibility on the part of the ASB or the District. An SCO is responsible for its own tax status and accounting. This District's tax exempt status and tax identification number (TIN) must never be used by a SCO.



Regulations Governing Booster Clubs

California Education Code 51521 (see Attachment 'A') requires that all organizations that conduct fundraisers to benefit students, ASB clubs, schools, or the District as a whole, must have prior approval from the Hemet Unified School District Governing Board, or the Board assigned designee. To meet this requirement, all booster clubs or parent support groups must complete and file an application to form a booster club or parent support group (see Attachments 'B' & 'D'). A copy of the application must be submitted and approved annually, along with an updated plan of activities.

The District also reserves the right to review and/or audit an SCO's financial statements upon request (see Attachment 'B' & 'D'), in order to ensure sound financial integrity exists within the organization.

Authorizations granted under this policy shall be valid for up to one year but may be revoked by the Superintendent or designee if considered necessary. Requests for subsequent authorizations shall be presented to the school principal annually, together with an annual financial statement from the fiscal year, July 1st to June 30th, just completed, showing all expenditures and income including a listing of all fundraisers.



Regulations Governing Booster Clubs Continued.....

Booster clubs and other school-connected organizations are not legal components of the District. Advisory committees, however, are not recognized as booster clubs or other fundraising groups. Each booster club and other school-connected organization must have its own tax identification number. To apply for an Employer/Tax Identification Number (EIN/TIN), complete the official Internal Revenue Service (IRS) application

Form SS-4. The form and instructions are in the back of this packet as Attachment 'F'.



If your organization normally has gross receipts of \$25,000 or more in a year OR you wish to receive a determination letter that recognizes 501 (c)(3) status to specify whether contributions to the organization are tax deductible, you should obtain a certificate stating the organization's Proof of Tax-Exempt Status under IRS Code Section 501 (c)(3). Although not

included in this packet, official IRS information on this topic may be found at:

<http://www.irs.gov/charities/article/0,,id=96109,00.html>

Booster clubs and other school-connected organizations must prepare and adopt a constitution and bylaws (see "Guidelines for Developing Bylaws"). Officers should be elected according to the structure and process defined in the bylaws. It is recommended that Hemet Unified School District employees, regardless of their position or location, not hold any official position within the SCO. Any rules and regulations developed for the organization must conform to statutory laws, Board of Education policies and regulations, and school site rules and procedures. Organization members should be aware that no individual should personally benefit from the activities conducted by the organization. The organization's constitution should provide for the distribution of any excess funds, in the event of the termination of the group, to another not-for-profit organization, to the ASB, or to the District.

Financial and Fundraising Guidelines

Booster clubs and other school-connected organizations are directly responsible for ensuring that proper internal controls exist for all financial activities conducted by their organization. Each SCO should elect or appoint a treasurer (in accordance with their bylaws) who is assigned the responsibility for recording, documenting, and organizing all financial activities of the club. Also, SCO's must adhere to good business practices and maintain adequate system of controls, which include the following:



- Pre-numbered receipt books in triplicate (or commensurate methodology) should be used for all financial transactions and maintained as backup documentation for future review and audit.
- Bank deposits should be made intact and in a timely manner. Cash receipts should never be used to pay for purchases/expenses.
- Bank reconciliations should be performed monthly by someone independent of the depositing and check-writing duties.
- The treasurer or designated officer should prepare monthly financial statements that are presented to the organization along with a copy of the most current bank statement and reconciliation.
- The organization should appoint an auditor, independent of the treasurer, to review all of the financial records, journals, check registers, bank statements, receipts, invoices, etc., at least annually, but recommendation is bi-annually.
- Checks should require a minimum of two signatures.
- All expenditures should be approved by the organization and so noted in their minutes.

Financial and Fundraising Guidelines Continued....



Fundraising activities should be done for a stated specific goal and not simply to raise money for the organization. All fundraising activities conducted on school premises shall adhere to the guidelines for fundraising activities established by the HUSD Board of Education (see Attachment 'C'), each site's individual guidelines, and those noted in the Associated Student Body Accounting Manual & Desk Reference 2007, prepared by the Fiscal Crisis Management Assistance Team (FCMAT). Copies

of this book and accompanying forms are available for download or purchase at: www.fcmat.org.

Only those organizations that have scheduled fundraising activities, and have obtained prior written approval from the ASB and the school principal shall be authorized to conduct such activities on the District or school premises.

Insurance Requirements

The Hemet Unified School District requires each booster club and other school-connected organizations to have a \$1 million comprehensive general liability insurance policy in order to conduct business with District schools. Bonding insurance is also recommended. Please review the following and provide the necessary documentation to the District office:

If your organization is a recognized PTA (Parent Teacher Association) affiliated chapter, evidence of that status will be sufficient to meet the District's insurance requirements.

If your organization does not meet the above definition, proof of insurance must be provided from your broker/insurer in the form of a certificate of insurance and endorsement with the District named as an additional insured. Additional information may be obtained through the District's Safety/Risk Management Office.



Use of Facilities

Should your organization require and/or desire the use of District facilities (for a meeting or other purpose), please visit your school office and pick up the District's "Application for Use of School Facilities" form (this is a four-part form). A sample is included in this packet as Attachment 'E'.

Donations for Supplies

When an SCO wishes to donate money to a school to be used for supplies, the District designated person who is authorized to spend the funds should purchase the supplies through the regular purchasing system of the District (currently Galaxy), with the approval of the principal. The purchase should be charged to the schools' donation account and a note made in the requisition that the purchase will be reimbursed by the SCO (please name the SCO). It is the Office Manager's or other school designee's responsibility to collect the funds and deposit into their donation account using the District's income and abatement procedure.

Donations of Technology-Related Items

Technology-related items donated to the District by an SCO or any other entity must conform to standards established by the District. The District's IT department must be notified prior to the purchase of any technology-related item intended to be donated to the District. Technology items include software that may be installed on District computers, supplies or equipment that may be connected to the District network, or any software or equipment that may require on-going support by either District staff or the manufacturer.



Donations for Equipment Purchases

When an SCO wishes to donate equipment to a school, the preferred method for the transaction would be the same as the donation of supplies noted above. If the SCO wishes to purchase equipment outright and donate it to a school, please ensure that the principal and District's Purchasing department as well as the Assistant Superintendent of Business

Services have been notified prior to the equipment being purchased. The equipment must then be accepted by the Governing Board at a regular Board meeting as a donation to the District. Donations of any equipment that will require on-going maintenance, will be used by District employees' in the course of their work, or will incur on-going operating costs that are to be paid by the District (site), **must** be approved by the Assistant Superintendent of Business Services prior to its purchase.

Donations for Transportation/Field Trips

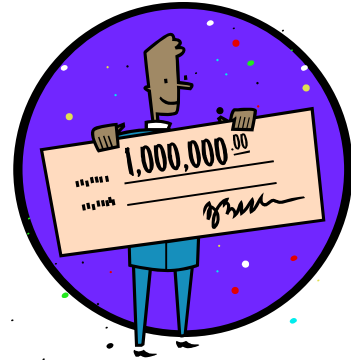


An SCO may donate funds to the District for the transportation of students to events. A field trip request form must be completed in conjunction with the school site and sent to the appropriate District administrator for approval and further processing, including obtaining Board approval.

The school site budget will be charged and is therefore responsible for collecting and depositing the donated funds using the District's income and abatement procedure.

Hiring Request and Payment of Salaries

School-connected organizations are prohibited from hiring or directly paying District employees. Organizations may make donations to the District to cover the costs of additional employees, but only if such positions are approved in advance by the Board. At their discretion, employees may volunteer to perform activities for school-connected organizations during non-working hours. (See Attachment 'B'). If an organization wishes to donate money to cover the cost, the procedure is as follows:



1. The school site will submit the proper completed form to the Human Resources Department for requesting extra duty time for a specific employee.
2. The request for extra duty will indicate the SCO that will reimburse the District for the expense. The form should contain all information about the SCO to facilitate billing.
3. Human Resources will submit to Board for approval and forward Board approvals to payroll in Fiscal Services for processing and future billing to the SCO.
4. The employee will complete a time card, signed by the principal, and submit it to payroll in Fiscal Services. The time card should clearly state the name of the SCO to be billed.
5. After the employee is paid, Fiscal Services will invoice the SCO for the total cost of the employee's pay including any and all fringe benefits.
6. The SCO submits a check to the District within a 30 day timeframe to repay the expense.

Raffles and Auctions

Raffles are defined as a type of lottery in which prizes are awarded to people who pay for a chance to win. Each person enters the game of chance by submitting a detachable coupon or stub from the paper ticket purchased. This “game of chance” would be considered gambling. This also includes prohibiting groups to print tickets with the words “suggested donation” on them and calling it a drawing rather than a raffle. This practice is still legally considered a raffle. It is possible for a private, **non-district, non-ASB** non-profit group to conduct raffles as long as the organization is a tax-exempt nonprofit organization with an approved tax identification number pursuant to Revenue and Taxation Code 23701d. The organization must have been licensed to do business in California for at least one year, and register with the attorney general’s Registry of Charitable Trusts (with written confirmation) annually and before the initial raffle is held.



The nonprofit group must distribute at least 90% of the of the profits to beneficial or charitable purposes and they must submit an annual report with gross receipts, expenses, net profit and the charitable purpose for which they used the money. All of the above conditions **MUST** be met and documentation of such submitted for approval **BEFORE** any raffles are held.

An auction, on the other hand, is a group of items that have been donated or purchased that are then “sold” in a silent auction to generate donations for a specified group or activity. An auction held on a Saturday, conducted by a PTA or booster club with the sole purpose of raising donations for the school, would be acceptable as a fundraiser. Both parents and students would be able to bid on the items, since it would not occur during school hours, and is not considered gambling. However, when a school is working with an organization, the community perceives that the funds raised will be used towards supporting school function. Care must be taken by all involved that the donations received are used in the manner represented by the organization conducting the fundraiser.

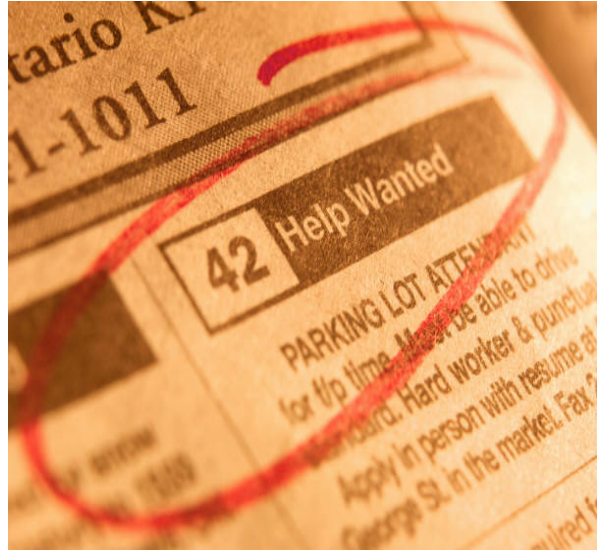
Consultants

In the course of ordinary business, the District (and ASB’s) often hire consultants to assist with various projects or presentations that may be needed. SCO’s should be aware of the regulations that must be followed when communicating with ASB on this topic. The following is an excerpt from the Associated Student Body Accounting Manual & Desk Reference 2007, Fiscal Crisis Management Assistance Team (FCMAT), describing the various issues associated with Consultants and Employees:

Consultants Continued.....

If someone is not already an employee of the school district, the ASB must determine whether that person legally is considered an employee or an independent contractor under the IRS regulations. Independent contractors frequently are called consultants within the school district community.

Because it is sometimes difficult to make this determination, some districts have chosen to require the ASB to hire all extra help as employees of the school district and pay them through the regular payroll process. However, neither the federal government nor the IRS has that stringent a set of mandates.



Guidelines for Employee vs. Consultant Status Determination

The following are IRS guidelines for making the distinction between employee and independent contractor. If the answer to any of these questions is yes, then the ASB organization should classify the worker as an employee, with payment being made through the district's payroll process.

1. Is the individual already an employee of the district?
2. Does the ASB organization provide the worker with instructions on how to do the work? For example the following are all instances that imply either independent determination by consultant or dependent status of an employee:
 - A. When or where to do the work
 - B. What tools or equipment to use
 - C. What workers to hire to assist with the work
 - D. Where to purchase supplies and services
 - E. What work must be performed by specified individuals
 - F. What order or sequence to follow
3. Does the ASB organization provide training for the worker?
4. Is the worker's service a vital part of the ASB operations?
5. Is the worker responsible for hiring, supervising, and paying assistants?

Consultants Continued.....

6. Does the worker perform services for the ASB on a regular and continuous basis?
7. Does the worker delegate work to others within the ASB or district?
8. Does the ASB organization set the hours of service for the worker?
9. Does the worker work full-time for the ASB?
10. Is the worker reimbursed for business and travel expenses?
11. Does the ASB provide the equipment and tools for the worker?
12. Can the worker end the relationship with the ASB without incurring a liability or obligation?

Guidelines for Developing Bylaws

School-connected organizations need written policies and procedures to guide their efforts. These policies and procedures take the form of bylaws. The following are some elements that should be incorporated into a comprehensive, yet flexible, set of bylaws.



Statement of Purpose

State the purpose and the function of the organization. A simple statement is all that is required, but it should be clear enough so all will understand why the organization has been formed and what it is set up to do.

Guidelines for Developing Bylaws Continued....

Membership and Tenure

Who can join the organization?

How many members will they have?

What officers will they have?

Will those who move from the school attendance area be allowed to serve their terms, if desired?

What are the procedures for removing someone from office?

How long will they be allowed to serve?

Will they be allowed to serve consecutive terms? If so, how many?

How will unexpired terms be filled when vacancies occur?

Will leaves of absence be permitted?

The bylaws could state that vacancies of elected officers are to be filled by the person with the next highest number of votes in the most recent election and that all replacement officers may only finish the term of the person replaced. Organizations may also want to define the procedures for resignation, e.g., a letter to the chairperson, and/or establish criteria for terminating officers who fail to attend meetings, e.g. missing two consecutive scheduled meetings without cause or proper notice to the chairperson.

Election Procedure

How will officers be elected?

How and when will elections be held?

The timing and procedures for election and appointments are up to the organization.



Duties of Officers

The following is a sample of how you might describe the duties of the officers:

Chairperson/President—The chairperson/president shall preside at all meetings and have general supervision of the affairs of the organization.

Guidelines for Developing Bylaws Continued....

Duties of Officers Continued....

The chairperson will work with the organization's elected officers in directing the affairs of the organization, including monitoring organizational progress. The chairperson will prepare the agenda for all meetings and distribute to members. He/she will have the authority to modify or change the agenda if it is determined to be in the best interest of the organization's work.



Vice-Chairperson/President—The vice-chairperson/president shall exercise all duties in the absence of the chairperson/president. The vice chairperson/president will maintain a listing of the membership with telephone numbers, addresses and attendance and will assist the chairperson as needed.

Secretary—The secretary is responsible for keeping a full and accurate account of the proceedings and transactions of all meetings; providing copies of minutes to members in a timely manner; preparing any official correspondence that the chairperson may request; maintaining an organization file containing copies of all agenda, minutes, organization plans, progress reports, current copy of the bylaws, copy of the Hemet Unified School District Board policies; copy of the annual authorization form; and any other necessary documents.

Treasurer—The treasurer is responsible for the proper handling and receipting of all monies raised at fundraisers; for completing the annual financial report each year and distributing to the appropriate people. The treasurer is also responsible for disbursing payments to vendors as reflected in the minutes, and maintaining all financial records of the organization.

Guidelines for Developing Bylaws Continued....

Decision Making

Some organizations emphasize consensus decision making and call for that in the bylaws.

Meetings

Where will the meetings be held and how often? What time will the meetings start and how long will they last? How will special meetings be called? Remember, regular scheduled meetings are essential to accomplishing the work of the organization. How will agenda's be prepared by the chairperson/president? One organization prepares agendas as follows: For regular meetings, members will provide suggestions for the upcoming agenda at the end of each meeting. Agenda items can be added on an emergency basis when deemed necessary by the chairperson/president.

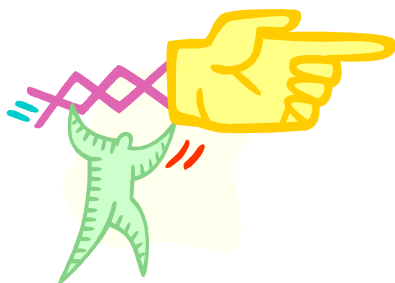


Disbursement of Funds Upon Organization Termination

Bylaws should state the desired use of money remaining at the end of the year if the organization is not continued or authorized to continue in the future. As an example, one organization stated that remaining money will be deposited to the general student body account via gift proposal.

School Administration Guidelines

The following guidelines have been communicated to District administrators to guide them as they interact with booster clubs and other school-connected organizations. To facilitate open communication between administration and SCO officers, certain procedures should be followed. These communication guidelines will establish an open relationship between



the two and enable more students to be served better. Prior to the beginning of school in the fall, or within the first few weeks of the new school year, the administrator should meet with all booster clubs and other non-student organizations/groups to discuss the following:

- The annual application process for booster clubs and other school-connected organizations (including the requirements for financial statements, constitutions, bylaws, etc.)
- How the school calendar of activities operates (e.g., who must be contacted to place activities on the calendar).
- District regulations on the use of facilities (provide them with a form to fill out and advise them as to what documentation will need to be submitted with the form e.g., insurance).
- All applicable fundraising regulations (e.g., Education Code, Board Policy and Regulations, sites rules and procedures, good business practices) when the school day, school or District facilities, school personnel, or students are involved.
- Reinforce the separation of booster clubs and other school-connected organizations and the District's legal status, bank accounts, and tax status.
- Communicate to booster clubs and other school-connected organizations that it is recommended that District personnel NOT serve as organization officers.
- Communicate to District personnel that it is NOT recommended that they be involved in any financial transactions that are the booster clubs and other school-connected organizations responsibility (e.g., signing checks, collecting and depositing funds, or authorizing payments).
- Explain the District's hiring procedures and remind all booster clubs and school-connected organizations of the responsibilities related to hiring and paying individuals (including payroll tax reporting).
- Explain the types of student trips or activities that require administration and/or Board approval.

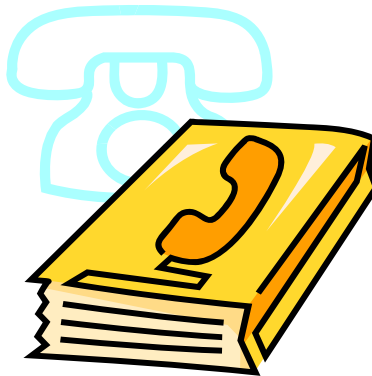


District Contact Information

If you have any questions, comments, or concerns regarding the activities of booster clubs and other school-connected organizations, please feel free to contact the site Principal and/or the District Office for assistance. The District Office contact information is as follows:

Fiscal Services Department
Hemet Unified School District
1791 W. Acacia Ave.
Hemet, CA 92545
Telephone: (951) 765-5100

Please ask to be transferred to either the Director (Extension 5700) or the Assistant Director (Extension 5710) of Fiscal Services.



SCHOOL-CONNECTED ORGANIZATIONS

CHECKLIST FOR MAINTAINING PROPER INTERNAL CONTROLS



The following is a checklist to assist school-connected organizations in maintaining adequate financial records. The list is by no means comprehensive but is designed to be a guide. Although the District will not audit every organization every year, you must maintain the items at all times to remain in compliance. The District will audit organizations on a random and rotating basis, and maintains the right to audit an organization at any time.

- Do you have a copy of your organization's Tax Identification Number?
- Do you have a copy of the IRS letter, authorizing the organization to be a qualified 501 (c) 3 organization?
- Do you have all the bank statements?
- Have all bank statements been reconciled?
- Do you have a copy of the annual budget that lists expected revenues and planned expenditures?
- Are there proper controls to ensure that all checks are reviewed and approved by someone other than the person initiating the request?
- Are there proper controls over fundraising activities to ensure that all cash received actually is deposited into the organization's bank account?
- Do you have adequate supporting documentation for all expenditures?
- Do you have adequate supporting documentation for all receipts?
- Are you using pre-numbered, triplicate copy receipt books to record all receipts?

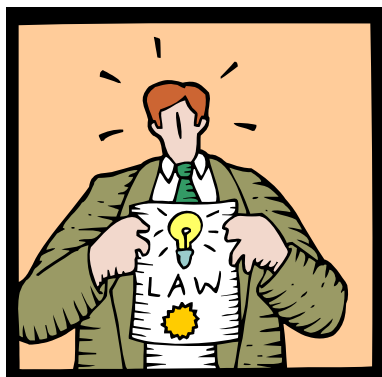
ATTACHMENT 'A'

Education Code Section 51520—Prohibited Solicitations on School Premises

During school hours, and within one hour before the time of opening and within one hour after the time of the closing of school, pupils of the public school shall not be solicited on school premises by teachers or others to subscribe or contribute to the funds of, to become members of, or to work for, any organization not directly under the control of the school authorities. Unless the organization is a nonpartisan, charitable organization organized for charitable purposes by an act of Congress or under the laws of the state, the purpose of the solicitation is nonpartisan and charitable, and the solicitation has been approved by the County Board of Education or by the Governing Board of the school district in which the school is located. Nothing in this section shall be construed as prohibiting the solicitation of pupils of the public school on school premises by pupils of that school for any otherwise lawful purpose.

Education Code Section 51521—Fundraising Projects

No person shall solicit any other person to contribute to any fund or to purchase any item of personal property, upon the representation that the money received is to be used wholly or in part for the benefit of any public school or the student body of any public school, unless such person obtains the prior written approval of either the Governing Board of the school district in which such solicitation is to be made or the Governing Board of the school district having jurisdiction over the school or student body represented to be benefited by such solicitation, or the designee of either of such boards. The prohibitions of this section shall not apply with respect to any solicitation or contribution of the total proceeds of which are delivered to a public school, nor to a solicitation of a transfer to be affected by a testamentary act.

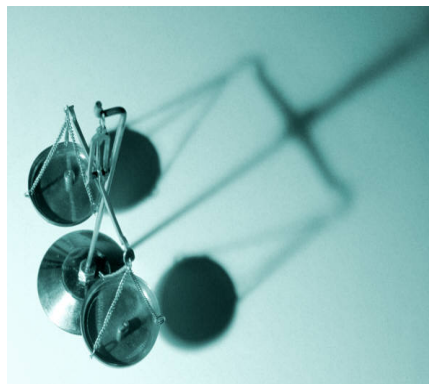


ATTACHMENT 'B'

Review of Board Policy 1230-School-Connected Organizations

Board Policy 1230 requires that all groups desiring to be recognized as school-connected organizations request authorization from the Board. The organization must provide the following information annually:

1. The name and purpose of the organization
2. The date of the application
3. Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination.
4. The names, addresses, and phone numbers of all officers
5. A list of specific objectives
6. An agreement to grant the district the right to audit the group's financial records at any time, either by district personnel or a certified public accountant.
7. The name of the bank where the organization's account will be located, the Federal Tax Identification Number, and the names of those authorized to withdraw funds.
8. The signature of the supporting school's administrator.
9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future.
10. An agreement to provide evidence of liability insurance as required by law.



Requests for subsequent authorization shall be presented to the Superintendent or designee annually, along with a financial statement showing all income and expenditures from fund-raisers. If the Superintendent or designee proposes to deny the request for reauthorization, he/she shall present his recommendation to the Board for approval.

Upon consent of the Superintendent or designee, school-connected organizations may use the school's name, school's team's name, or any logo attributable to the school or district.

School-Connected organizations are prohibited from hiring or directly paying district employees. Organizations may make donations to the district to cover the costs of additional employees, but only if such positions are approved in advance by the Board. At their discretion, employees may volunteer to perform activities for school-connected organizations during non-working hours.

Attachment 'B'

Hemet SD

Board Policy

BP 1230

Community Relations

School-Connected Organizations

The Governing Board recognizes that parents/guardians and community members may wish to organize parent organizations and/or booster clubs for the purpose of supporting district and extracurricular programs, such as athletic teams, debate teams, or musical groups. The Board appreciates the contributions made by such organizations and encourages their interest and participation in supporting district activities and helping to achieve the district's vision for student learning.

(cf. 0200 - Goals for the School District)

(cf. 6020 - Parent Involvement)

The Board recognizes that school-connected organizations are separate legal entities, independent of the district. However, in order to help the Board fulfill its legal and fiduciary responsibility to manage district operations, any school-connected organization that desires to raise money to benefit any district student shall submit a request for authorization to the Board, in accordance with Board policy and administrative regulation. In addition, the Superintendent or designee shall establish appropriate internal controls for the relationship between school-connected organizations and the district.

(cf. 1321 - Solicitation of Funds from and by Students)

(cf. 1330 - Use of School Facilities)

(cf. 3452 - Student Activity Funds)

The Board encourages school-connected organizations to consider the impact of fund-raising activities on the overall school and district program. School-connected organizations may consult with the principal to determine school needs and priorities. Activities by school-connected organizations shall not conflict with law, Board policies, administrative regulations, or any rules of the sponsoring school.

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 3554 - Other Food Sales)

(cf. 5030 - Student Wellness)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

35160 Authority of governing boards

38130-38138 Civic Center Act, use of school property for public purposes

48931 Authorization for sale of food by student organization

48932 Authorization for fund-raising activities by student organization

49431 Sale of food to elementary students during the school day

49431.2 Sale of food to middle, junior, or high school students

49431.5 Sale of beverages at elementary, middle, or junior high schools

51520 Prohibited solicitation on school premises

51521 Fund-raising project

BUSINESS AND PROFESSIONS CODE

17510-17510.95 Solicitations for charitable purposes

25608 Alcohol on school property; use in connection with instruction

GOVERNMENT CODE

12580-12599.7 Fundraisers for Charitable Purposes Act

PENAL CODE

319-329 Lottery, raffle

CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs

15500 Food sales in elementary schools

15501 Food sales in high schools and junior high schools

CODE OF REGULATIONS, TITLE 11

300-312.1 Fundraising for charitable purposes

UNITED STATES CODE, TITLE 20

1681-1688 Discrimination based on sex or blindness, Title IX

COURT DECISIONS

Serrano v. Priest, (1976) 18 Cal. 3d 728

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

1101.89 School District Liability and "Hold Harmless" Agreements, LO: 4-89

WEB SITES

CSBA: <http://www.csba.org>

California Office of the Attorney General, charitable trust registry:
<http://caag.state.ca.us/charities>

California State PTA: <http://www.capta.org>

Policy HEMET UNIFIED SCHOOL DISTRICT

adopted: March 18, 2008 Hemet, California

Hemet SD

Administrative Regulation

AR 1230

Community Relations

School-Connected Organizations

Persons proposing to establish a school-connected organization shall submit a request to the Governing Board for authorization to operate at the school. The request for authorization shall contain:

1. The name and purpose of the organization
2. The date of application
3. Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination
4. The names, addresses, and phone numbers of all officers
5. A list of specific objectives
6. An agreement to grant the district the right to audit the group's financial records at any time, either by district personnel or a certified public accountant
7. The name of the bank where the organization's account will be located and the names of those authorized to withdraw funds including the Federal Tax Identification Number
8. The signature of the principal of the supporting school
9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future
10. An agreement to provide evidence of liability insurance as required by law

(cf. 1330 - Use of School Facilities)

Requests for subsequent authorization shall be presented to the Superintendent or designee annually, along with a financial statement showing all income and expenditures from fund-raisers. If the Superintendent or designee proposes to deny the request for reauthorization, he/she shall present his recommendation to the Board for approval.

Upon consent of the Superintendent or designee, school-connected organizations may use the school's name, school team's name, or any logo attributable to the school or district.

School-connected organizations are prohibited from hiring or directly paying district employees. Organizations may make donations to the district to cover the costs of additional employees, but only if such positions are approved in advance by the Board. At their

discretion, employees may volunteer to perform activities for school-connected organizations during non-working hours.

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

Regulation HEMET UNIFIED SCHOOL DISTRICT

approved: March 18, 2008 Hemet, California

Attachment 'C'

Hemet SD

Board Policy

BP 1321

Community Relations

Solicitation Of Funds From And By Students

The Governing Board recognizes that student participation in fund-raising activities for the schools and nonprofit, nonpartisan charitable organizations can help develop a sense of social responsibility in students, enhance the relationship between the school and community, and contribute to the improvement of the school program.

(cf. 1325 - Advertising and Promotion)

(cf. 4135/4235/4335 - Soliciting and Selling)

(cf. 5022 - Student and Family Privacy Rights)

(cf. 6142.4 - Learning through Community Service)

Whether solicitations are made on behalf of the school or on behalf of a charitable organization, students shall not be barred from an event or activity because they did not participate in fund-raising. Potential donors, including parents/guardians and members of the community, should not be unduly pressured to contribute to the school system or charitable organizations. Staff is expected to emphasize the fact that donations are always voluntary.

The Superintendent or designee shall ensure that parents/guardians are informed of the purpose of fund-raisers.

Solicitations on Behalf of the School

With the prior written approval of the Superintendent or designee, official school-related organizations may organize fund-raising events involving students.

(cf. 0420 - School Plans/Site Councils)

(cf. 1230 - School-Connected Organizations)

(cf. 1260 - Educational Foundation)

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 3554 - Other Food Sales)

After the fund-raiser has been held, parents/guardians shall be informed how much money

was raised and how it was spent.

Solicitations on Behalf of Charities

When approved in advance by the Superintendent or designee, nonprofit, nonpartisan organizations that are properly chartered or licensed by state or federal law may solicit students on school grounds during school hours and within one hour before school has opened and one hour after school has closed. (Education Code 51520)

Legal Reference:

EDUCATION CODE

51520 Prohibited solicitations on school premises

51521 Unlawful solicitations of contribution or purchase of personal property for benefit of public school or student body; exception

BUSINESS AND PROFESSIONS CODE

17510-17510.95 Charitable solicitations

PENAL CODE

319-329 Raffles

REVENUE AND TAX CODE

6361 Sales tax exemption for certain sales

CODE OF REGULATIONS, TITLE 8

11706 Dangerous activities and occupations

Management Resources:

CSBA PUBLICATIONS

Healthy Food Policy Resource Guide, 2003

ATTORNEY GENERAL PUBLICATIONS

Guide to Charitable Solicitation, 1999

Attorney General's Guide for Charities, 1988

WEB SITES

Office of the Attorney General: <http://caag.state.ca.us>

Policy HEMET UNIFIED SCHOOL DISTRICT

adopted: February 3, 2004 Hemet, California

Hemet SD

Administrative Regulation

AR 1321

Community Relations

Solicitation Of Funds From And By Students

The Superintendent or designee shall approve all fund-raising activities at least 15 days before the activity. If the event involves a contract with a commercial vendor, the Superintendent or designee shall review the contract.

In order to minimize interruptions to the educational program, staff shall limit fund-raising activities to appropriate time periods designated by the principal.

(cf. 6116 - Classroom Interruptions)

No student shall be required to raise a specified amount of money in order to participate in an activity sponsored by a school-related organization.

(cf. 1230 - School-Connected Organizations)

Students engaged in fund-raising activities on behalf of the school or for school-related projects are expected to be courteous and respectful towards all individuals and businesses.

Door-to-Door Sales

Students under 16 years old may engage in door-to-door sales of newspaper or magazine subscriptions, candy, cookies, flowers or other merchandise only under the following conditions:

1. The students shall work in pairs, as a team, on the same or opposite side of the street. (8 CCR 11706)
2. The students shall be supervised by an adult, with one adult for every crew of 10 or fewer students. (8 CCR 11706)
3. The students must be within the sight or sound of their adult supervisor at least once every 15 minutes. (8 CCR 11706)
4. The students shall be returned to their respective homes or meeting places after each day's work. (8 CCR 11706)
5. The students shall not engage in door-to-door sales after dark.
6. The students shall not work outside of their immediate neighborhood.

7. Students in grades K-5 shall not be involved in any door-to-door sales or solicitations.

Regulation HEMET UNIFIED SCHOOL DISTRICT

approved: February 3, 2004 Hemet, California



Annual Organization Approval Form

Booster Clubs, Parent Groups, ...

Board Policy 1230 requires that all groups desiring to be recognized as school-connected organizations request authorization from the Board. The following questionnaire addresses each of the required components of the Board Policy, as well as allows the District to comply with the requirements of Governmental Accounting Standards Board (GASB) Statement Number 39.

This approval is for the current fiscal (school) year (July 1 through June 30), is due and renewable each year, and submitted to the Assistant Superintendent of Business Services by October 31.

Name of Organization: _____

Date of Application: _____

- 1.) Names, addresses and phone numbers of all officers. It is recommended that HUSD employees, regardless of their work location, not handle any of the financial activities of this organization.

	<u>Insert Information Here: Name, Address, Telephone Number</u>
<u>President:</u>	_____
<u>Vice President:</u>	_____
<u>Treasurer:</u>	_____
<u>Secretary:</u>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

2.) A brief description of the organization's purpose.

3.) List of specific annual objectives.

4.) Provide the following financial information for the past fiscal year (July 1 through June 30):

(A) Beginning Bank Balance (July 1)	
(B) Total Receipts for the year (July 1 – June 30)	
(C) Total Expenditures for the year (July 1 – June 30)	
(D) Ending Balance (June 3) (A+B-C = D). Should be reconciled to bank statement	

5.) (a) The name and address of the bank where the organization's account is located.

(b) The names of authorized to sign checks, withdraw funds, etc. A minimum of two signatures should be required and stated in bylaws.

6.) Provide a copy of evidence of liability insurance.

School Principal Use Only:

I certify that the following documents have been reviewed and are on file in my office:

☐

Bylaws

☐

Year-end Financial Report from Prior Year

☐

Proof of Bonding

(only applicable if group was in existence during prior year)

7.) Site Administrator name: _____

Signature

Title

Date

Submitted by: _____

Signature

Title

Date

By signing the organization agrees to and understands that the District may audit the group's financial records at any time, either by District personnel or a certified public accountant. A copy of the completed form must be provided to the organization/club and one copy sent to the HUSD Fiscal Department – C/O Assistant Director

PLEASE TYPE OR WRITE FIRM
YOU ARE MAKING FOUR COPIES

HEMET UNIFIED SCHOOL DISTRICT
1791 W. Acacia Avenue
Hemet, CA 92545
(951) 765-5100

Weekly _____
Monthly _____
Beginning Date _____
Ending Date _____

Submit in Quadruplicate

REQUEST FOR USE OF SCHOOL FACILITIES

Date application filed: _____

NO SMOKING IN SCHOOL BUILDINGS

Name of School/Facility	Room Desired	Reservation Date(s)	From:	To:
			a.m. p.m.	a.m. p.m.

Organization or person making request: _____

State purpose and nature of the meeting: _____

Additional equipment needed: _____

Will an admission charge be made _____ Yes
or collection be taken: _____ No

Amount \$ _____ Approximate
Attendance: _____

If a charge is made, what will proceeds be used for: _____

The undersigned certifies that he is a representative of the above-named organization and that he has read the Procedures Governing Use of School Facilities on the reverse side of this request and agrees to conform accordingly.

The undersigned, in consideration of being provided the requested facility by the Hemet Unified School District, hereinafter called District, indemnifies and holds harmless the District, its officers, agents, employees, members or representatives from any loss, damage(s), injury or liability of any kind to any person or property while in the requested site. Nor shall the District be liable for any loss, damage or injury from any cause whatsoever to the property or persons of the organization or any of its employees or agents resulting from this activity.

Notwithstanding anything to the contrary contained herein, the undersigned agrees to defend, indemnify, and hold the District harmless for any and all damages or liabilities arising out of, or in connection with, using the District's facility.

Signature of Officer or Representative

Title

Phone

Print name of Officer or Representative

Mailing Address

City

Zip

PLEASE DO NOT WRITE BELOW THIS LINE

Regular Charge _____	No Charge _____
Room/Facility: \$ _____ /hr	
Custodial Time: \$ _____ /hr. Regular/Overtime	
Other: _____	
Bill Sent: _____ Date _____	\$ _____ Amount _____

NOTICE TO CUSTODIAN

Head Custodian: Complete this portion and return Canary Copy to District Office, if custodial time is required. Note exact hours and name of event on the time card for billing purposes.

Custodian on duty: _____

Hours of actual usage: _____

Time required to set up / take down / cleanup: _____

Regular: _____ Overtime: _____

Approval of Site Availability:

Signature of School Personnel

Date

APPROVED: _____

District Administrator

Date

PROCEDURES GOVERNING USE OF FACILITIES

Article 2, Chapter 6 of the California State Law permits the governing board of a school district to grant the use of school buildings or grounds for public, literary, scientific, recreational, or educational meetings. Under the law, the governing board establishes such terms and conditions of usage as it deems proper. (E.C. 40040-40058)

Any group or person desiring the use of school facilities or equipment shall check directly with the facility that will be used. The District form shall then be completed indicating the date, time, purpose and the nature of the meeting, including the signed verification by school personnel. The completed and verified form shall be sent to the District Administrator for approval. One copy will be returned to the applicant after approval.

The time of application should be at least ten days before the event.

Athletic facilities will not be approved for less than ten (10) persons.

Cancellations should be made in writing and in ample time to notify custodians and other support personnel.

RULES AND REGULATIONS

1. School use of all facilities has first consideration and all permits are revocable at any time.
2. Use of audio systems, spots, dimmer boards, etc., must be arranged with the principal of the school concerned. The service or sale of food or refreshments will not normally be permitted on school property or in school facilities except in the school cafeterias.
3. Use of cafeteria kitchens must be arranged with the director of Food Services well in advance of the meeting date.
4. Use of religious services must be in accordance with the following rules.
 - a. A direct cost rental will be charged by the school district.
 - b. Religious organizations may use school facilities in accordance with E.C. 40040 and 39379
 - c. The letting of the property may not encompass time immediately preceding, during, or immediately following formal class instruction.
5. Use for dances must be in accordance with the following rules:
 - a. The activity must terminate and the school vacated prior to 12 midnight.
 - b. At least one adult whose primary concern is supervision must be present for each 100 people.
 - c. No alcoholic beverages are permitted on or near the school grounds. (Business & Professional Code 25608)
 - d. Decorations and other refuse must be removed at the conclusion of the activity.
 - e. A police permit must be obtained whenever admission is charged.
 - f. In addition to item b., at least one police officer must be hired whenever more than 100 people will be present. The total number of police officers needed to be determined by the police department.
6. Responsible adult supervision must be provided by the organization whenever minors are present. In the use of the gym, shower and locker areas, each separate facility must be supervised during the entire time it is being used.
7. Damages resulting from use by the outside group will be billed to the sponsoring organization.
8. The district assumes no liability for personal injury or property damage. The district must be named as additional insured on the organization's insurance policy.
9. No storage is available, and equipment owned by individuals or organizations must be removed after each use of the facility.
10. A representative of the school district shall be present on school property whenever an authorized activity is taking place. The designated representative shall have the responsibility to see that all rules, regulations and laws are adhered to by the group using the school facilities, and that violations are reported to the Business Office of the school district. Exceptions may be granted with the approval of the District Superintendent or his designee.
11. Smoking, beverages or food are not permitted in the gyms or related facilities.

All approvals terminate June 30 of any fiscal year, if not so specified at an earlier date

Minimum charge - 2 hours usage, 2 hours labor.

Rental fees must be paid in advance - contact Business Office for further information.

Form SS-4 (Rev. July 2007) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	8b If 8a is "Yes," enter the number of LLC members ▶	
	8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.	
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ </div> <div style="width: 48%;"> <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____ </div> </div>		
9b If a corporation, name the state or foreign country (if applicable) where incorporated		
	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____		
<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____		
<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____		
<input type="checkbox"/> Purchased going business		
<input type="checkbox"/> Hired employees (Check the box and see line 13.)		
<input type="checkbox"/> Created a trust (specify type) ▶ _____		
<input type="checkbox"/> Compliance with IRS withholding regulations		
<input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
<input type="checkbox"/> Other (specify) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year
13 Highest number of employees expected in the next 12 months (enter -0- if none).		14 Do you expect your employment tax liability to be \$1,000 or less in a full calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No (If you expect to pay \$4,000 or less in total wages in a full calendar year, you can mark "Yes.")
Agricultural	Household	
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker		
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail		
<input type="checkbox"/> Other (specify) _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," write previous EIN here ▶ _____		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.	
Name and title (type or print clearly) ▶		Applicant's telephone number (include area code)
Signature ▶		Applicant's fax number (include area code)
Date ▶		

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10 and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10 and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ Most LLCs do not need to file Form 8832. See *Limited liability company (LLC)* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



Instructions for Form SS-4

(Rev. February 2006)



Department of the Treasury
Internal Revenue Service

Application for Employer Identification Number

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Use these instructions to complete Form SS-4, Application for Employer Identification Number. Also see *Do I Need an EIN?* on page 2 of Form SS-4.

Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



An EIN is for use in connection with your business activities only. Do not use your EIN in place of your social security number (SSN).

Reminders

Apply online. Generally, you can apply for and receive an EIN online using the Internet. See *How To Apply* below.

File only one Form SS-4. Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if the proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

EIN applied for, but not received. If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. Do not show your SSN as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

Federal tax deposits. New employers that have a federal tax obligation will be pre-enrolled in the Electronic Federal Tax Payment System (EFTPS). EFTPS allows you to make all of your federal tax payments online at www.eftps.gov or by telephone. Shortly after we have assigned you your EIN, you will receive instructions by mail for activating your EFTPS enrollment. You will also receive an EFTPS Personal Identification Number (PIN) that you will use to make your payments, as well as instructions for obtaining an Internet password you will need to make payments online.

If you are not required to make deposits by EFTPS, you can use Form 8109, Federal Tax Deposit (FTD) Coupon, to make deposits at an authorized depository. If

you would like to receive Form 8109, call 1-800-829-4933. Allow 5 to 6 weeks for delivery. For more information on federal tax deposits, see Pub. 15 (Circular E).

How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

Online. Generally, you can receive your EIN by Internet and use it immediately to file a return or make a payment. Go to the IRS website at www.irs.gov/businesses and click on Employer ID Numbers.

Applicants that may not apply online. The online application process is not yet available to:

- Applicants with foreign addresses (including Puerto Rico),
- Limited Liability Companies (LLCs) that have not yet determined their entity classification for federal tax purposes (see *Limited liability company (LLC)* on page 4),
- Real Estate Investment Conduits (REMICs),
- State and local governments,
- Federal Government/Military, and
- Indian Tribal Governments/Enterprises.

Telephone. You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at 1-800-829-4933. (International applicants must call 215-516-6999.) The hours of operation are 7:00 a.m. to 10:00 p.m. local time (Pacific time for Alaska and Hawaii). The person making the call must be authorized to sign the form or be an authorized designee. See *Signature and Third Party Designee* on page 6. Also see the *TIP* below.

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax (facsimile) the signed Form SS-4 (including any Third Party Designee authorization) within 24 hours to the IRS address provided by the IRS representative.



*Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their client on the same day. **Note.** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.*

Fax. Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number listed on page 2 for your state. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN

numbers can only be used to apply for an EIN. The numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you.

Note. By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

Mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. See also *Third Party Designee* on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

Where to Fax or File

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Fax or file with the "Internal Revenue Service Center" at:
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Attn: EIN Operation Holtsville, NY 11742 Fax-TIN: 631-447-8960
Illinois, Indiana, Kentucky, Michigan	Attn: EIN Operation Cincinnati, OH 45999 Fax-TIN: 859-669-5760
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming	Attn: EIN Operation Philadelphia, PA 19255 Fax-TIN: 859-669-5760
If you have no legal residence, principal place of business, or principal office or agency in any state:	Attn: EIN Operation Philadelphia, PA 19255 Fax-TIN: 215-516-1040

How To Get Forms and Publications

Phone. Call 1-800-TAX-FORM (1-800-829-3676) to order forms, instructions, and publications. You should receive your order or notification of its status within 10 workdays.

Internet. You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov to download forms, instructions, and publications.

CD-ROM. For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 tax products (including many prior year forms) can be

purchased from the National Technical Information Service (NTIS).

To order Pub. 1796, IRS Tax Products CD, call 1-877-CDFORMS (1-877-233-6767) toll free or connect to www.irs.gov/cdorders.

Tax Help for Your Business

IRS-sponsored Small Business Workshops provide information about your federal and state tax obligations. For information about workshops in your area, call 1-800-829-4933.

Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4.

- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T.
- Schedule C (Form 1040), Profit or Loss From Business.
- Schedule F (Form 1040), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, D, G, I, J, and K-1, U.S. Income Tax Return for Estates and Trusts.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- Instructions for Form 1065, U.S. Return of Partnership Income.
- Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- Instructions for Forms 1120 and 1120-A.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8832, Entity Classification Election.

For more information about filing Form SS-4 and related issues, see:

- Pub. 51 (Circular A), Agricultural Employer's Tax Guide;
- Pub. 15 (Circular E), Employer's Tax Guide;
- Pub. 538, Accounting Periods and Methods;
- Pub. 542, Corporations;
- Pub. 557, Tax-Exempt Status for Your Organization;
- Pub. 583, Starting a Business and Keeping Records;
- Pub. 966, The Secure Way to Pay Your Federal Taxes for Business and Individual Taxpayers;
- Pub. 1635, Understanding Your EIN;
- Package 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; and
- Package 1024, Application for Recognition of Exemption Under Section 501(a).

Specific Instructions

Print or type all entries on Form SS-4. Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" (nonapplicable) on the lines that do not apply.

Line 1—Legal name of entity (or individual) for whom the EIN is being requested. Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document. An entry is required.

Individuals. Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust.

Estate of a decedent. Enter the name of the estate. For an estate that has no legal name, enter the name of the decedent followed by "Estate."

Partnerships. Enter the legal name of the partnership as it appears in the partnership agreement.

Corporations. Enter the corporate name as it appears in the corporate charter or other legal document creating it.

Plan administrators. Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

Line 2—Trade name of business. Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.



Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, always use the legal name only (or the trade name only) on all tax returns.

Line 3—Executor, administrator, trustee, "care of" name. Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Enter the individual's first name, middle initial, and last name.

Lines 4a-b—Mailing address. Enter the mailing address for the entity's correspondence. If line 3 is completed, enter the address for the executor, trustee or "care of" person. Generally, this address will be used on all tax returns.



File Form 8822, Change of Address, to report any subsequent changes to the entity's mailing address.

Lines 5a-b—Street address. Provide the entity's physical address only if different from its mailing address shown in lines 4a-b. Do not enter a P.O. box number here.

Line 6—County and state where principal business is located. Enter the entity's primary physical location.

Lines 7a-b—Name of principal officer, general partner, grantor, owner, or trustor. Enter the first name, middle initial, last name, and SSN of (a) the principal officer if the business is a corporation, (b) a general partner if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation's name and EIN), or (d) a grantor, owner, or trustor if a trust.

If the person in question is an alien individual with a previously assigned individual taxpayer identification number (ITIN), enter the ITIN in the space provided and submit a copy of an official identifying document. If necessary, complete Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You must enter an SSN, ITIN, or EIN unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations sections 301.7701-1 through 301.7701-3) and you are a nonresident alien or other foreign entity with no effectively connected income from sources within the United States.

Line 8a—Type of entity. Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



This is not an election for a tax classification of an entity. See Limited liability company (LLC) on page 4.

Other. If not specifically listed, check the "Other" box, enter the type of entity and the type of return, if any, that will be filed (for example, "Common Trust Fund, Form 1065" or "Created a Pension Plan"). Do not enter "N/A." If you are an alien individual applying for an EIN, see the Lines 7a-b instructions above.

- **Household employer.** If you are an individual, check the "Other" box and enter "Household Employer" and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the "Other" box and enter "Household Employer Agent." If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

- **QSub.** For a qualified subchapter S subsidiary (QSub) check the "Other" box and specify "QSub."

- **Withholding agent.** If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding Agent."

Sole proprietor. Check this box if you file Schedule C, C-EZ, or F (Form 1040) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

Corporation. This box is for any corporation other than a personal service corporation. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



If you entered "1120S" after the "Corporation" checkbox, the corporation must file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect. Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.

Personal service corporation. Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations,

see the Instructions for Forms 1120 and 1120-A and Pub. 542.

Other nonprofit organization. Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



If the organization also seeks tax-exempt status, you must file either Package 1023 or Package 1024. See Pub. 557 for more information.

If the organization is covered by a group exemption letter, enter the four-digit group exemption number (GEN). (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get Pub. 557 for more information about group exemption numbers.

If the organization is a section 527 political organization, check the box for *Other nonprofit organization* and specify "section 527 organization" in the space to the right. To be recognized as exempt from tax, a section 527 political organization must electronically file Form 8871, Political Organization Notice of Section 527 Status, within 24 hours of the date on which the organization was established. The organization may also have to file Form 8872, Political Organization Report of Contributions and Expenditures. See www.irs.gov/pologrs for more information.

Plan administrator. If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

REMIC. Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

State/local government. If you are a government employer and you are not sure of your social security and Medicare coverage options, go to www.ncsssa.org/ssafraframes.html to obtain the contact information for your state's Social Security Administrator.

Limited liability company (LLC). An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

By default, a domestic LLC with only one member is disregarded as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (for example, Schedule C (Form 1040)). Also by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see the instructions for Form 8832.



Do not file Form 8832 if the LLC accepts the default classifications above. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832. See the Instructions for Form 2553.

Complete Form SS-4 for LLCs as follows.

- A single-member domestic LLC that accepts the default classification (above) does not need an EIN and generally should not file Form SS-4. Generally, the LLC should use the name and EIN of its owner for all federal tax purposes. However, the reporting and payment of employment taxes for employees of the LLC may be made using the name and EIN of either the owner or the LLC as explained in Notice 99-6. You can find Notice 99-6 on page 12 of Internal Revenue Bulletin 1999-3 at www.irs.gov/pub/irs-irbs/irb99-03.pdf. (**Note.** If the LLC applicant indicates in box 13 that it has employees or expects to have employees, the owner (whether an individual or other entity) of a single-member domestic LLC will also be assigned its own EIN (if it does not already have one) even if the LLC will be filing the employment tax returns.)

- A single-member, domestic LLC that accepts the default classification (above) and wants an EIN for filing employment tax returns (see above) or non-federal purposes, such as a state requirement, must check the "Other" box and write "Disregarded Entity" or, when applicable, "Disregarded Entity—Sole Proprietorship" in the space provided.

- A multi-member, domestic LLC that accepts the default classification (above) must check the "Partnership" box.

- A domestic LLC that will be filing Form 8832 to elect corporate status must check the "Corporation" box and write in "Single-Member" or "Multi-Member" immediately below the "form number" entry line.

Line 9—Reason for applying. Check only one box. Do not enter "N/A."

Started new business. Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business.

Hired employees. Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. Do not apply if you already have an EIN and are only hiring employees. For information on employment taxes (for example, for family members), see Pub. 15 (Circular E).



You may have to make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS). See Federal tax deposits on page 1; section 11, Depositing Taxes, of Pub. 15 (Circular E); and Pub. 966.

Created a pension plan. Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided.



Check this box if you are applying for a trust EIN when a new pension plan is established. In addition, check the "Other" box in line 8a and write "Created a Pension Plan" in the space provided.

Banking purpose. Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

Changed type of organization. Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has

been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, "From Sole Proprietorship to Partnership."

Purchased going business. Check this box if you purchased an existing business. Do not use the former owner's EIN unless you became the "owner" of a corporation by acquiring its stock.

Created a trust. Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

Exception. Do not file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payors. However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

TIP Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."

Other. Check this box if you are requesting an EIN for any other reason; and enter the reason. For example, a newly-formed state government entity should enter "Newly-Formed State Government Entity" in the space provided.

Line 10—Date business started or acquired. If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. If you are changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was funded. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

Line 11—Closing month of accounting year. Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

Individuals. Your tax year generally will be a calendar year.

Partnerships. Partnerships must adopt one of the following tax years.

- The tax year of the majority of its partners.
- The tax year common to all of its principal partners.
- The tax year that results in the least aggregate deferral of income.
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

REMICs. REMICs must have a calendar year as their tax year.

Personal service corporations. A personal service corporation generally must adopt a calendar year unless it meets one of the following requirements.

- It can establish a business purpose for having a different tax year.
- It elects under section 444 to have a tax year other than a calendar year.

Trusts. Generally, a trust must adopt a calendar year except for the following trusts.

- Tax-exempt trusts.
- Charitable trusts.
- Grantor-owned trusts.

Line 12—First date wages or annuities were paid. If the business has employees, enter the date on which the business began to pay wages. If the business does not plan to have employees, enter "N/A."

Withholding agent. Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

Line 13—Highest number of employees expected in the next 12 months. Complete each box by entering the number (including zero ("0-0")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months. Check the appropriate box to indicate if you expect your annual employment tax liability to be \$1,000 or less. Generally, if you pay \$4,000 or less in wages subject to social security and Medicare taxes and federal income tax withholding, you are likely to pay \$1,000 or less in employment taxes.

For more information on employment taxes, see Pub. 15 (Circular E); or Pub. 51 (Circular A) if you have agricultural employees (farmworkers).

Lines 14 and 15. Check the one box in line 14 that best describes the principal activity of the applicant's business. Check the "Other" box (and specify the applicant's principal activity) if none of the listed boxes applies. You must check a box.

Use line 15 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box in line 14, enter additional detail such as "General contractor for residential buildings" in line 15. An entry is required.

Construction. Check this box if the applicant is engaged in erecting buildings or engineering projects, (for example, streets, highways, bridges, tunnels). The term "Construction" also includes special trade contractors, (for example, plumbing, HVAC, electrical, carpentry, concrete, excavation, etc. contractors).

Real estate. Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying or renting real estate for others; or providing related real estate services (for example, appraisal services).

Rental and leasing. Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment.

Manufacturing. Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of

manufactured products is also considered to be manufacturing.

Transportation & warehousing. Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight-seeing transportation; or support activities related to transportation.

Finance & insurance. Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies; or by providing other insurance or employee-benefit related services.

Health care and social assistance. Check this box if the applicant is engaged in providing physical, medical, or psychiatric care or providing social assistance activities such as youth centers, adoption agencies, individual/family services, temporary shelters, daycare, etc.

Accommodation & food services. Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

Wholesale-agent/broker. Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis for goods traded in the wholesale market, usually between businesses.

Wholesale-other. Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account, goods used in production, or capital or durable nonconsumer goods.

Retail. Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

Other. Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

Lines 16a-c. Check the applicable box in line 16a to indicate whether or not the entity (or individual) applying for an EIN was issued one previously. Complete lines 16b and 16c only if the "Yes" box in line 16a is checked. If the applicant previously applied for more than one EIN, write "See Attached" in the empty space in line 16a and attach a separate sheet providing the line 16b and 16c information for each EIN previously requested.

Third Party Designee. Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

Signature. When required, the application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having

knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly-authorized person, (for example, division manager), sign Form SS-4.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder, which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the Internal Revenue Service. If your entity is required to obtain an EIN, you are required to provide all of the information requested on this form. Information on this form may be used to determine which federal tax returns you are required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration (SSA) for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and criminal litigation, and to the cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information that applies to your entity. Providing false information could subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	8 hrs., 22 min.
Learning about the law or the form	42 min.
Preparing the form	52 min.
Copying, assembling, and sending the form to the IRS	-----

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, IR-6406, 1111 Constitution Avenue, NW, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to Fax or File* on page 2.
