



How to Request an Employer Identification Number (EIN) Using IRS Form SS-4

The current IRS Form SS-4 must be completed carefully to meet BSA requirements. This procedure is necessary because 1) some chartered organizations do not have an EIN or will not permit units to use their number, and 2) financial institutions require an EIN or Social Security number for all interest-earning accounts and checking accounts. **It is not appropriate for an individual to use their personal SSN to open an account for their Scouting group.** This income could be seen as taxable income for the individual, especially when transferring large sums such as popcorn or camping fees. If the bank requests a letter from the Boy Scouts stating that the unit is in good standing, we will gladly prepare this letter.

Instructions

Form SS-4 does change from time to time, so be sure to read the form as you are completing it. These basic instructions are provided as a guide to help you complete the SS-4 (Rev. 1-2010). Be sure to also read the instructions for the SS-4 on www.irs.gov for additional information or clarification.

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| Line 1 | Enter name of chartered organization and unit designation (example – First Street House of Worship, Pack 151.) |
| Line 2 | Normally can be left blank. |
| Line 3 | Enter the “care of” name (unit treasurer, committee chairman, chartered organization representative). |
| Line 4a and 4b | Enter mailing address, city, and state, ZIP code. |
| Line 5a and 5b | Enter only if different from Line 4. |
| Line 6 | Leave blank, per instructions on reverse of SS-4, Opened a bank account, banking only. |
| Line 7a | Enter name of chartered organization representative (CR) or committee chairman (CC). |
| Line 7b | Enter the SSN of the CR or CC, or the EIN of the Chartering Organization (the legal owner of your unit, its equipment, and funds) |
| Line 8a | Check “No”. Go to 9a. Skip 8b and 8c, unless applicable. |
| Line 9a | Type of Entity – Most units will check one of three boxes: <ul style="list-style-type: none">• Church or church controlled organization if chartered organization fits this description.• Other nonprofit organization if unit is chartered to a nonprofit organization other than a church.• Other (specify) If chartered organization is not a church or other non-profit organization, just put Boy Scout Troop, Cub Scout Pack, Varsity Team, Venturing Crew, Sea Scout Ship, etc. |
| Line 9b | Enter only if applicable to your Chartered Organization, if they are a corporation. |
| Line 10 | Check appropriate reason (only one) for applying. Most units will check <u>banking purpose</u> (then specify purpose such as “deposit dues”). |
| Lines 11-17 | Leave blank, per instructions on reverse of SS-4. |
| Line 18 | Select “No”, if appropriate, enter previous EIN if known. |

Important: The tax-exempt status of a unit is consistent with the tax status of the chartered organization. The employer identification number (EIN) does not provide tax-exempt status – it provides identification to the bank and the IRS.

How to Submit

- **By Fax** – After completion of the SS-4 form you may fax it to the IRS at 859-669-5760. Under the Fax-TIN program you can receive your EIN by fax within 4 business days. A long distance charge will apply.
- **By Mail** – Application may be mailed to Internal Revenue Service, EIN Operation, Cincinnati, OH 45999. You will receive your EIN in approximately 5-6 weeks.
- **Online** – Search on the www.irs.gov for Online EIN and follow the links. Your EIN can be almost immediate, and official forms will be sent to the address designated.