



BOY SCOUTS OF AMERICA

National Office
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SUBJECT: SPECIFIC INSTRUCTIONS FOR UNITS (PACKS, TROOPS, POSTS) TO COMPLETE I. R. S. FORM SS-4, APPLICATION FOR EMPLOYER IDENTIFICATION NUMBER (EIN)

From Finance Support Division, S205

To: Local Council Professional Staff, Office Staff, and Volunteers

Purpose: To provide specific instructions in addition to I. R. S. instructions for Form SS-4 as revised December, 1995.

Background: The current I. R. S. Form SS-4, revised in December, 1995 includes more information than previous printings. The information needs interpretation to meet BSA requirements. This procedure is necessary due to:

- o Chartered organizations do not have an EIN or will not permit units to use their number.
- o Financial institutions require an EIN or Social Security Number for all interest-earning accounts and checking accounts.

The tax-exempt status of a pack, troop, or post is consistent with the tax status of the chartered organization. The Employer Identification Number does not provide tax-exempt status - it provides identification:

Instructions: Please review the I. R. S. instructions completely and follow the specific BSA instructions as follows:

- o **Line 1 - Name of chartered organization (legal name of applicant) and unit designation; example: First United Methodist Church - Pack 151, Troop 151, Post 151**

- o **Line 2**

- o Line 3 - **Executor, trustee**, “care of” name - Unit treasurer, committee chairperson, or chartered organization representative.
- o Line 4a - Mailing Address
- o Line 4b - City, state, and zip code
- o Lines 5a and 5b - Address if different from line 4a
- o Line 6 - County and State
- o Line 7 - Name of principal officer, etc. (use chartered organization representative or committee chairperson)

Important - before you fill in information asked for in Line 8a - Type of entity, you are reminded:

- o National office issues charters to local chartered organizations and not to units. Units should ask for permission to use the chartered organization’s E. I. N. where possible.
- o Line 8a - Type of entity - Check the appropriate block. For those placing a check in “other nonprofit organization,” fill in description on line. Use four-digit GEN (Group Exemption Number) of the chartered organization if they have one.
- o Line 8b - Fill in if applicable for chartered organization
- o Line 9 - Reason for applying - (check only one box) Most units will check “Banking purpose” and write in “interest checking,” etc.
- o Line 10 - Leave Blank
- o Line 11 - Enter closing month of accounting year - most units will use charter expiration month.
- o Line 12 - Enter N/A
- o Line 13 - Leave Blank
- o Line 14 - “Youth program - character development or similar statement may be used.
- o Line 15 - Check No.
- o Line 16 - Check N/A.
- o Line 17a - Check appropriate box.

- o Line 17b - As needed or leave blank.
- o Line 17c - As needed or leave blank.
- o Name and Title - Name and unit position such as chartered organization representative or committee chairperson.