How to apply for a new EIN (Employer Identification Number) / Federal Tax ID Number from the IRS (Internal Revenue Service)

An employer identification number (EIN), also called a Federal tax ID number, is used by the Internal Revenue Service (IRS) to identify businesses with respect to their tax obligations, or in our case, our exemption from tax obligation.

For some communities a new Bahá'í Location Code (BLC) may have been assigned to localities impacted by boundary changes and a new EIN may be necessary, can be applied for under the authority of a newly elected Assembly Treasurer at/after Ridván. For other communities just starting out as a new Registered Group, an EIN can be applied for at any time. In both cases, the EIN is necessary to conduct business, open a bank account, work with vendors, and more.

Apply online to get an instant IRS EIN/Federal Tax ID number and confirming letter: use this site: https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online.

<u>Application detail</u>: Read the Instructions—there is a 15 minute time limitation for completing the application. This will get you started: Toggle:

- Begin Application;
- View Additional Types;
- Church Controlled Organization;
- Banking Purposes;
- Individual—add name and Social Security Number of current Treasurer;
- Duly Authorized Member; [and so on through submission].

Your EIN is assigned immediately and the IRS-letter-headed official document will be mailed/emailed to you. Keep this record safe and available for future reference.

Other Bank Account Opening Requirements:

With the EIN letter in hand, a new bank account can be opened. All account signers should be present when opening your new account. A copy of your election results and meeting minutes may be required.

Bring with you both copies of our current IRS 501(c)(3) letters. Available at Bahai.us/Resources/Treasurer's Tools/General - https://www.bahai.us/community/forms/treasurers-tools.html The content in the letters never expire.

- The February 21, 2018 IRS letter confirms the <u>Group</u> 501(C)(3) non-profit status of the National Spiritual Assembly of the Bahá'í's of the United States which provides that all Spiritual Assemblies and Registered Groups are a party to this Group and as such, are exempt from sales taxes and are afforded the non-profit station.
- The IRS letter of February 23, 2018 confirms the tax exempt status determination date of May 1995 for the National Spiritual Assembly.