



**AMATEUR
ATHLETIC
UNION
OF THE
UNITED STATES,
INC.**

**President
Bobby Dodd**

4921 Winchester Road
Memphis, TN 38118

**First Vice-President
Col. William Tooke**

106 Beechwood
Universal City, TX 78148

**Second Vice-President
Louis Stout**

2828 Dan Patch
Lexington, KY 40511

Secretary

Roger J. Goudy
31425 Arthur Rd.
Solon, OH 44139

Treasurer

Ron Crawford
P.O. Box 13688
115 Carnahan, Suite 2
Maumelle, AR 72113-6727

Mailing Address:

AAU National Headquarters
The Walt Disney Resort
P.O. Box 10,000
Lake Buena Vista, FL
32830-1000
407-934-7200
FAX: 407-934-7242

For events in your area
1-800-AAU-4USA



www.aausports.org

October 20, 2003

Dear AAU Member,

At the recent 2003 AAU Board of Directors meeting the delegates created a club program involving three levels. Enclosed you will find information about this exciting new AAU club program that will help individual clubs address their needs very specifically.

Level 3 has the most benefits, including an opportunity for your club to become a 501(c)3 tax-exempt organization through the AAU and directly receive tax-exempt donations.

Due to the skyrocketing costs of insurance, the Board of Directors decided to increase the cost of a membership by \$2.00 rather than decrease coverages. This is the first increase the AAU has had in over a decade.

While this is an extremely rare move by the AAU, we found it necessary to adjust fees during the membership year. If you have received previous information on AAU memberships from your Association or other sources, please discard and use the enclosed materials. For your convenience, we have included a new club membership application and a new individual membership application. In addition, you will find an information sheet that explains the benefits of the new club program.

Please distribute these applications to as many of your constituents as possible to help eliminate any questions about the new club level program and membership dues.

Your opportunity to join the AAU with instant access to your membership cards continues to be available at www.aausports.org. If you are not an Internet user you may contact your local association office by calling 1-800-AAU-4USA or the AAU National Office at 1-407-934-7200. We look forward to an exciting year and appreciate your assistance during this time of transition.

Sincerely,

Bobby Dodd
President & CEO

News Release

October 15, 2003

Orlando, Florida

AAU Creates Additional Member Benefits and Reviews Fees

Listening to the needs of its membership, the 2003 AAU Board of Directors voted collectively to divide its Club Program into three separate categories. Each category will provide various levels of benefits that are tailored to the needs of each individual club.

“This is an exceptional step that our Union took. It provides our coaches with the ability to select anything from basic service to having access to the AAU’s logos and marks, plus the use of the national headquarters 501(c)3 tax exempt status,” explained Keith Noll, AAU Inline Hockey National Chairperson. “I’m very excited for the coaches and what this will ultimately mean from a fundraising perspective for our clubs.”

In other action, as a direct result of skyrocketing insurance costs, and in order to keep the AAU’s insurance program at its current levels of coverage, the AAU Board of Directors unanimously approved a \$2.00 increase in the price of an individual membership. This increase, the first in over a decade, solidifies the insurance program.

As a result of these changes, the Board of Directors are secure in the knowledge that its programming is still a “best buy” in the industry. This is due to both the quality and number of events the Union sanctions, plus insurance coverages that are unsurpassed in the industry.

INDIVIDUAL MEMBERSHIP APPLICATION



- > This is a membership application form. Please complete all areas and forward this form to your local Association Office or join online at www.aausports.org.
- > Membership is required to participate in AAU events and necessary for insurance coverages to be in effect.
- > A membership card will be forwarded to you from your local AAU Association office OR you can print it directly from your computer if you join online.

ANNUAL MEMBERSHIP DUES

| | Regular Fee | "AB" Fee | | Regular Fee | "AB" Fee |
|--|-------------|----------------------|--|----------------------|----------------------|
| Youth Athlete | \$12.00 | \$14.00 | Adult Athletes in the Following Sports | \$22.00 | \$25.50 |
| Coach | \$14.00 | \$16.00 | Athletics, Baseball, Basketball, Gymnastics, Softball, Surfing, Trampoline & Tumbling, & Weightlifting | | |
| Volunteer or Official | \$14.00 | Not Available | Adult Athletes in the Following Sports | \$22.00 | \$27.00 |
| Adult Athletes in the Following Sports: Aerobics, Baton Twirling, Golf, Jump Rope, Physical Fitness, Physically Challenged, Swimming, Table Tennis, Tennis and Volleyball | \$12.00 | \$14.00 | Field Hockey, Flag Football, Inline Hockey, Soccer & Wrestling | | |
| | | | Adult Athletes in the Following Sports | Not Available | \$27.00 |
| | | | Chinese Martial Arts, Judo, Jujitsu and Karate | | |
| | | | Adult Taekwondo Athletes | \$22.00 | Not Available |
| | | | Adult Powerlifting Athletes | \$32.00 | \$37.00 |

The AAU membership year is September 1st - August 31st yearly.

| | | | | | |
|---|--|--|--|--|--|
| Association: | | Club Code: | | Club Name: | |
| Insurance: | | | | Application Date: | |
| First Name: | | Middle Name: | | Last Name: | |
| Street Address: | | | | | |
| City: | | State: | | Zip Code: | |
| County: | | Work Phone: () | | Ext.: | |
| E-Mail Address: | | | | Home Ph: () | |
| Birth Date: / / | | Gender... <input type="checkbox"/> Male <input type="checkbox"/> Female | | Fax: () | |
| | | | | Cell: () | |
| Added Benefit: <input type="checkbox"/> Yes <input type="checkbox"/> No | | Category: <input type="checkbox"/> Athlete <input type="checkbox"/> Coach <input type="checkbox"/> Official <input type="checkbox"/> Volunteer | | Program: <input type="checkbox"/> Youth <input type="checkbox"/> Adult Sport: | |
| ARE YOU ALREADY COVERED WITH HEALTH AND ACCIDENT INSURANCE? <input type="checkbox"/> YES <input type="checkbox"/> NO | | | | | |
| I agree to be bound by the AAU Code as well as AAU operating procedures and policies, including but not limited to: binding arbitration and the release and indemnity of the AAU. By paying my annual membership dues, I certify that I have never been convicted of any sex offense nor felony; or, if so, I must apply for membership (and receive approval) through the AAU National Office. Note: Parent/Guardian signature required if member is under 18 years old. | | | | | |
| Member's Signature: | | Parent/Guardian Signature: | | | |

~ THIS IS ONLY AN APPLICATION - NOT A VALID MEMBERSHIP CARD ~

PLEASE SELECT YOUR PRIMARY SPORT

Youth and Adult Sport Codes

| Codes | SPORT | Codes | SPORT | Codes | SPORT | Codes | SPORT |
|-------|------------------|-------|------------------------|-------|-----------------------|-------|-----------------------|
| AE | Aerobics | CM | Chinese Martial Arts | JR | Jump Rope | SU | Surfing |
| AT | Athletics | DA | Dance | JU | Judo | SW | Swimming |
| BL | Baseball | FB | Adult Womens' Baseball | JT | Jujitsu | TB | Table Tennis |
| BA | Basketball/Boys | GB | Girls' Baseball | KA | Karate | TW | Taekwondo |
| BW | Basketball/Girls | FH | Field Hockey | PF | Physical Fitness | TE | Tennis |
| MB | Basketball/Men | FF | Flag Football | PC | Physically Challenged | TT | Trampoline & Tumbling |
| WB | Basketball/Women | GO | Golf | PL | Powerlifting | VB | Volleyball |
| BT | Baton Twirling | GY | Gymnastics | SC | Soccer | WL | Weightlifting |
| CH | Cheerleading | HO | Inline Hockey | SB | Softball | WR | Wrestling |

ATHLETE'S CODE OF HONOR

I promise upon my word of honor that I will not take unfair advantage of an opponent, that I will be courteous in word and demeanor to opponents, officials and spectators, that I will observe the rules of the game in spirit as well as in letter, and that I will constantly strive to uphold the ethics of amateur sports.

COACHES'/VOLUNTEERS' CODE OF HONOR

I promise upon my word of honor to help create an environment in which primary emphasis is placed upon the emotional and physical well-being of all AAU athletes, rather than winning. I will lead by example, and will demonstrate the value of fair play and sportsmanship to all participants. Lastly, by becoming an AAU member, I agree to be bound by the AAU Code as well as all AAU operating procedures and policies.





INFORMATION SHEET

What is the difference in the “new club program” and last year’s program???

A: In the past only one level existed!

Club Level 1

**REGISTER
LOCAL OFFICE
OR
ONLINE**

Eligible to participate in events
Eligible to vote at appropriate association meetings
Eligible to receive sanction for practice insurance

Club Level 2

**REGISTER
LOCAL OFFICE
OR
ONLINE**

Eligible to participate in events
Eligible to vote at appropriate association meetings
Eligible to receive sanction for practice insurance
Eligible to receive a sanction to host an event
Eligible to use AAU Logo & Name

Club Level 3

**REGISTER
ONLINE ONLY**

Eligible to participate in events
Eligible to vote at appropriate association meetings
Eligible to receive sanction for practice insurance
Eligible to receive a sanction to host an event
Eligible to use AAU Logo & Name
Eligible for tax-exempt status
Eligible to accept tax-exempt donations
Eligible to become sales tax-exempt in your state

Level 1 is for incorporated or unincorporated clubs who wish to participate in AAU events, vote at the appropriate association meetings and receive a practice sanction. A major change compared to last year is that this level club will not be able to host an AAU sanctioned event. Level 1 Clubs may not use trademarks of the AAU except to say the club is a member of the AAU.

Level 2 is for incorporated or unincorporated clubs and has the same benefits as Level 1. In addition the Level 2 Club may host an AAU sanctioned event, other than practice, and may use the AAU name and trademarks for sanctioned events only.

Level 3 is only for unincorporated clubs and has the same benefits as Level 1 and Level 2. In addition the Club can become a subordinate under the AAU’s Group exemption program, making the entity a tax-exempt organization. Level 3 Clubs are eligible to accept tax-exempt donations directly. Level 3 Clubs must register online. For more information on this club level please go to www.aausports.org.

Any Club wishing to host an AAU sanctioned event, other than practice, will need to join Club Level 2.

Any Club wishing to join Club Level 3, which allows the Club to become a 501(C)3 recognized subordinate of the AAU and receive tax-exempt donations, must join online. There will be no refunds if the Club has already joined.

No Club, incorporated or unincorporated, may use the name AAU or any derivative thereof in its Club’s legal name.



AAU CLUB MEMBERSHIP APPLICATION 2003-2004

| LEVEL | HOW TO SUBMIT | BENEFITS |
|---------------------|--|--|
| Club Level 1 | REGISTER LOCAL OFFICE OR ONLINE | Eligible to participate in events Eligible to vote at appropriate association meetings Eligible to receive sanction for practice insurance |
| Club Level 2 | REGISTER LOCAL OFFICE OR ONLINE | Eligible to participate in events Eligible to vote at appropriate association meetings Eligible to receive sanction for practice insurance Eligible to receive a sanction to host an event Eligible to use AAU Logo & Name |
| Club Level 3 | REGISTER ONLINE ONLY | Eligible to participate in events Eligible to vote at appropriate association meetings Eligible to receive sanction for practice insurance Eligible to receive a sanction to host an event Eligible to use AAU Logo & Name Eligible for tax-exempt status Eligible to accept tax-exempt donations Eligible to become sales tax-exempt in your state |

| PROGRAM | CLUB LEVEL | GENDER | | FEE | CHECK CATEGORY |
|-------------------------------|------------|--------|--------|-----------------|---|
| Youth Club | Level 1 | Male | Female | <u>\$30.00</u> | <input type="checkbox"/> |
| | Level 2 | Male | Female | <u>\$60.00</u> | <input type="checkbox"/> |
| | Level 3 | Male | Female | <u>\$300.00</u> | <input checked="" type="checkbox"/> INTERNET ONLY |
| Adult Club | Level 1 | Male | Female | <u>\$50.00</u> | <input type="checkbox"/> |
| | Level 2 | Male | Female | <u>\$80.00</u> | <input type="checkbox"/> |
| | Level 3 | Male | Female | <u>\$320.00</u> | <input checked="" type="checkbox"/> INTERNET ONLY |
| Youth & Adult Club | Level 1 | Male | Female | <u>\$50.00</u> | <input type="checkbox"/> |
| | Level 2 | Male | Female | <u>\$80.00</u> | <input type="checkbox"/> |
| | Level 3 | Male | Female | <u>\$320.00</u> | <input checked="" type="checkbox"/> INTERNET ONLY |

Each Club must fill out a separate application.

Club Member Level 3 must register Online at www.aausports.org

AAU CLUB MEMBERSHIP APPLICATION 2003-2004

CLUB MEMBERSHIP EXPIRES AUGUST 31, 2004

| | |
|--|------------------------------|
| Check the Club Level Joining: 1 2 | Fee Included \$ _____ |
|--|------------------------------|

IF APPLYING FOR CLUB LEVEL 3, IT MUST BE DONE ONLINE AT WWW.AAUSPORTS.ORG

| | | | |
|-------------------------------------|--|--|--|
| CHECK PROGRAM TYPE | YOUTH CLUB <input type="checkbox"/> | ADULT CLUB <input type="checkbox"/> | YOUTH&ADULT CLUB <input type="checkbox"/> |
| CHECK GENDER OF PARTICIPANTS | MALE <input type="checkbox"/> FEMALE <input type="checkbox"/> BOTH <input type="checkbox"/> | MALE <input type="checkbox"/> FEMALE <input type="checkbox"/> BOTH <input type="checkbox"/> | MALE <input type="checkbox"/> FEMALE <input type="checkbox"/> BOTH <input type="checkbox"/> |

CLUB NAME: _____

PLEASE NOTE: The following cannot appear as part of your club name: AAU or Amateur Athletic Union or any derivative there of.

CLUB CONTACT _____

AAU individual membership required of club contact.

ADDRESS _____ CITY _____ STATE _____ ZIP _____

PHONE (_____) _____ (_____) _____ (_____) _____
WORK HOME FAX

(_____) _____ EMAIL: _____
CELL

ALTERNATE CLUB CONTACT _____

AAU individual membership required of club contact.

ADDRESS _____ CITY _____ STATE _____ ZIP _____

PHONE (_____) _____ (_____) _____ (_____) _____
WORK HOME FAX

(_____) _____ EMAIL: _____
CELL

IN ORDER FOR INSURANCE COVERAGES TO BE EFFECTIVE CLUBS AND ALL PARTICIPANTS MUST BE AAU MEMBERS.

If our organization is accepted as a voting club, our nomination for the Association Board of Managers will be the Club Contact listed and will receive all correspondence from the Association for the club. If accepted as a club member, we agree to abide by the code, bylaws, policies and procedures of the Amateur Athletic Union of the United States, Inc. and affirm that all representatives listed on this form meet membership eligibility requirements.

LIST PRIMARY SPORT IN WHICH CLUB IS PARTICIPATING: _____

LIST AGE DIVISION(S): _____

LIST OTHER SPORT(S) IN WHICH CLUB IS PARTICIPATING: _____

(Signature of Club Representative)

(Date)

Information below is to be filled out by Association Office

DATE CLUB MEMBER ACCEPTED ____/____/____

EXPIRATION DATE ____/____/____

CLUB CODE [____] [____] ____

Signature of Association Office Representative



AAU CLUB MEMBERSHIP APPLICATION 2003-2004

| LEVEL | HOW TO SUBMIT | BENEFITS |
|---------------------|--|--|
| Club Level 1 | REGISTER LOCAL OFFICE OR ONLINE | Eligible to participate in events Eligible to vote at appropriate association meetings Eligible to receive sanction for practice insurance |
| Club Level 2 | REGISTER LOCAL OFFICE OR ONLINE | Eligible to participate in events Eligible to vote at appropriate association meetings Eligible to receive sanction for practice insurance Eligible to receive a sanction to host an event Eligible to use AAU Logo & Name |
| Club Level 3 | REGISTER ONLINE ONLY | Eligible to participate in events Eligible to vote at appropriate association meetings Eligible to receive sanction for practice insurance Eligible to receive a sanction to host an event Eligible to use AAU Logo & Name Eligible for tax-exempt status Eligible to accept tax-exempt donations Eligible to become sales tax-exempt in your state |

| PROGRAM | CLUB LEVEL | GENDER | | FEE | CHECK CATEGORY |
|-------------------------------|------------|--------|--------|-----------------|---|
| Youth Club | Level 1 | Male | Female | <u>\$30.00</u> | <input type="checkbox"/> |
| | Level 2 | Male | Female | <u>\$60.00</u> | <input type="checkbox"/> |
| | Level 3 | Male | Female | <u>\$300.00</u> | <input checked="" type="checkbox"/> INTERNET ONLY |
| Adult Club | Level 1 | Male | Female | <u>\$50.00</u> | <input type="checkbox"/> |
| | Level 2 | Male | Female | <u>\$80.00</u> | <input type="checkbox"/> |
| | Level 3 | Male | Female | <u>\$320.00</u> | <input checked="" type="checkbox"/> INTERNET ONLY |
| Youth & Adult Club | Level 1 | Male | Female | <u>\$50.00</u> | <input type="checkbox"/> |
| | Level 2 | Male | Female | <u>\$80.00</u> | <input type="checkbox"/> |
| | Level 3 | Male | Female | <u>\$320.00</u> | <input checked="" type="checkbox"/> INTERNET ONLY |

Each Club must fill out a separate application.

Club Member Level 3 must register Online at www.aausports.org

AAU CLUB MEMBERSHIP APPLICATION 2003-2004

CLUB MEMBERSHIP EXPIRES AUGUST 31, 2004

| | |
|---|-----------------------|
| Check the Club Level Joining: 1 2 | Fee Included \$ _____ |
|---|-----------------------|

IF APPLYING FOR CLUB LEVEL 3, IT MUST BE DONE ONLINE AT WWW.AAUSPORTS.ORG

| | | | |
|------------------------------|--|--|--|
| CHECK PROGRAM TYPE | YOUTH CLUB <input type="checkbox"/> | ADULT CLUB <input type="checkbox"/> | YOUTH&ADULT CLUB <input type="checkbox"/> |
| CHECK GENDER OF PARTICIPANTS | MALE <input type="checkbox"/> FEMALE <input type="checkbox"/> BOTH <input type="checkbox"/> | MALE <input type="checkbox"/> FEMALE <input type="checkbox"/> BOTH <input type="checkbox"/> | MALE <input type="checkbox"/> FEMALE <input type="checkbox"/> BOTH <input type="checkbox"/> |

CLUB NAME: _____

PLEASE NOTE: The following cannot appear as part of your club name: AAU or Amateur Athletic Union or any derivative there of.

CLUB CONTACT _____

AAU individual membership required of club contact.

ADDRESS _____ CITY _____ STATE _____ ZIP _____

PHONE (_____) _____ (_____) _____ (_____) _____
WORK HOME FAX

(_____) _____ EMAIL: _____
CELL

ALTERNATE CLUB CONTACT _____

AAU individual membership required of club contact.

ADDRESS _____ CITY _____ STATE _____ ZIP _____

PHONE (_____) _____ (_____) _____ (_____) _____
WORK HOME FAX

(_____) _____ EMAIL: _____
CELL

IN ORDER FOR INSURANCE COVERAGES TO BE EFFECTIVE CLUBS AND ALL PARTICIPANTS MUST BE AAU MEMBERS.

If our organization is accepted as a voting club, our nomination for the Association Board of Managers will be the Club Contact listed and will receive all correspondence from the Association for the club. If accepted as a club member, we agree to abide by the code, bylaws, policies and procedures of the Amateur Athletic Union of the United States, Inc. and affirm that all representatives listed on this form meet membership eligibility requirements.

LIST PRIMARY SPORT IN WHICH CLUB IS PARTICIPATING: _____

LIST AGE DIVISION(S): _____

LIST OTHER SPORT(S) IN WHICH CLUB IS PARTICIPATING: _____

(Signature of Club Representative)

(Date)

Information below is to be filled out by Association Office

DATE CLUB MEMBER ACCEPTED ____/____/____

EXPIRATION DATE ____/____/____

CLUB CODE [____] [____] ____

Signature of Association Office Representative

Frequently Asked Questions

This question and answer section is for use by Amateur Athletic Union of the U.S. Inc., its Associations, and its unincorporated Affiliated Organizations. It is designed to answer questions on matters relating to:

- * The tax exempt status of the Amateur Athletic Union of the U.S., Inc. and qualified Affiliated Organizations, and,
- * The types of contributions to Amateur Athletic Union of the U.S., Inc. that a taxpayer or donor can claim as a deduction on a Federal income tax return.
- * Other general topics

This question and answer section is an attempt to provide an educational package for those requesting information. The AAU has final determination on organizations seeking to qualify as an Affiliated Organization. All tax questions should be directed to the Internal Revenue Service toll free number 1-877-829-5500 or your local IRS office.

The Internal Revenue Service (IRS) issued a ruling letter in January 1966, that recognizes the Amateur Athletic Union of the U.S. Inc., and its Affiliated Organizations as tax-exempt under section 501(c)3 of the IRS code.

DISCLAIMER

The AAU is attempting to comply only with its understanding of IRS regulations and applicable laws.

The information contained herein is for informational purposes only. It is not intended as nor shall it be considered to be legal advice. This information is not and shall not be considered as a directive from the Amateur Athletic Union of the United States, Inc. It should not be relied upon other than for educational purposes.

The answers to "Frequently Asked Questions" that appear here are opinions of the Amateur Athletic Union of the U.S. Inc., based on the best information available to it. You should, however, not rely on these opinions without conducting your own inquiries. The IRS, and not the AAU, is the final interpreter of laws and regulations about tax-exempt organizations and charitable deductions.

Section I - Getting Started

1. What is an Affiliated Organization?

An Affiliated Organization is any organization which functions for the purpose of furthering amateur sports and formally affiliates itself with the Amateur Athletic Union of the U.S. Inc.

Affiliated Organizations must have articles of organization, must be under the Amateur Athletic Union of the U.S. Inc.'s general supervision and control, and must submit a Request and Consent form to be included on the group ruling.

2. How does a club become an Affiliated Organization?

Clubs can only apply online to become a Level 3 AAU Affiliated Organization. Clubs must follow all of the steps on the web site for the Affiliated Club Membership Program. This is an annual membership program.

3. Are Affiliated Organizations exempt from the payment of federal income taxes?

Yes. The group ruling issued to the Amateur Athletic Union of the United States, Inc. by the Internal Revenue Service in January 1966, recognized the national Amateur Athletic Union of the U.S., Inc. and its Affiliates were exempt from Federal income tax under section 501(c)(3) of the IRS Code. This means the Amateur Athletic Union of the U.S. Inc. and its Affiliates are tax-exempt organizations.

IRS publication 557 is an excellent source of information for Tax Exempt Organizations. This publication is available on the IRS web site. www.irs.gov

4. Can Affiliated Organizations be private foundations?

No.

5. Is the Amateur Athletic Union of the U.S. Inc., a private foundation?

No. The group ruling issued to the Amateur Athletic Union of the U.S. Inc. by the Internal Revenue Service in January of 1966, stated that both the Amateur Athletic Union of the U.S., Inc. (National Office) and Affiliated Organizations are not private foundations within the meaning of section 509(a) of the IRS 1986 Code, because they are organizations described in section 170(b)(1)(A)(vi) of the Code.

6. What is the difference between Nonprofit status and Tax Exempt Status?

"Nonprofit" is the purpose of the organization as stated in the Articles of Organization. "Tax-exempt" is a status recognized by the IRS.

7. Where does the nonprofit status come from?

Non-profit status is based upon the Articles of Organization; it based on state

laws, not the IRS.

The laws of the various states define which organizations or associations are “profit making” and which are “nonprofit”. Nonprofit organizations exist only for charitable or educational purposes that are clearly stated in their articles of organization. They do not produce economic benefits for their organizers, directors and officers.

8. Where does Tax Exempt Status come from?

The tax-exempt designation is a status recognized by the IRS.

All tax-exempt organizations under Section 501(c)3 of the Internal Revenue Code are also non-profit organizations under state law but the reverse is not true. All non-profit organizations are NOT automatically tax-exempt under Federal Law. They must obtain Federal tax-exempt status by: (1) applying separately with all of the costs of doing so, or (2) qualifying as a member of a tax-exempt group, such as the Amateur Athletic Union of the U.S. Inc.

The Internal Revenue Service issued a group ruling **501(C)3** determination letter to the Amateur Athletic Union of the U.S. Inc. in January 1966. This letter from the IRS gives the Amateur Athletic Union of the U.S. Inc. tax-exempt status. Each year the Amateur Athletic Union of the U.S., Inc. provides a list of subordinates to be included in this group ruling to the IRS. All Affiliated Organizations are listed as a subordinate. This means affiliate organization are recognized as tax-exempt organizations.

9. What are the responsibilities of the Affiliated Organization?

The Affiliated Organization must maintain a record of its activities, maintain a record of contributions received, prepare, keep, and file a record of its financial transactions (including, but not limited to: IRS Form 990, IRS Form 1099, IRS rules and regulations, and all applicable state requirements).

It must also renew annually with the AAU as an Affiliated Organization, in order to maintain the limited trademark license and tax-exempt status.

10. Can a pre-existing 501(c)3 organization be included as an Affiliated Organization on the AAU's group ruling?

No. If your organization has received a letter from the IRS granting your organization tax-exempt status, then your organization is not eligible to become an Affiliated Organization.

11. Are incorporated organizations eligible for inclusion under the group ruling?

According to IRS code YES. HOWEVER, according to AAU code No.

Incorporated entities are not eligible to join via this online Affiliated Club membership program.

(All incorporated entities may contact the National AAU Office to inquire about inclusion in the group ruling. (407-934-7200)

12. What is an organizing document?

IRS regulations require an organizing document. The organizing document defines the purpose of the organization, identifies the principals, and defines the dissolution process.

(See AAU website. Instruction page 2b.)

13. What is an EIN?

Just as people have social security numbers; Organization and Companies have employer identification numbers (EIN).

An Employer I.D. Number [EIN], a Federal I.D. (FID), a Federal Employer I.D. Number (FEIN), and a Taxpayer I.D. number [TIN] are all different names for the same number.

14. Does an affiliated organization need an EIN?

Yes. All Affiliated Organizations must have their own EIN (Employer Identification Number).

Affiliated Organizations need to apply only one time for the Employer Identification Number (EIN). Once obtained, like a personal SSN, an EIN is good forever.

Note: The Employer Identification Number (EIN) is not the same as the Amateur Athletic Union of the U.S., Inc. Group Exemption Number explained in question 19. Both numbers, however, must be included on Form 990, in the appropriate places, by Affiliated Organizations. Affiliated Organizations **should NOT** use the employer identification number (EIN) belonging to the Amateur Athletic Union of the U.S. Inc. for any reason, or on any forms.

15. How does an Affiliated Organization get an EIN?

Affiliated Organizations can obtain an EIN by submitting an SS-4 Form to the IRS, by calling the IRS's new toll-free number, 1-800-829-4933, or via the IRS's online application process. (visit the IRS website; type in "SS-4" in the top search box, click on "apply online")

(See AAU website. Instruction page for sample and blank forms. 2c)

Section II - Filing and Reporting Requirements

16. Determine the Affiliated Organizations fiscal year.

To be included in the Amateur Athletic Union's membership program and be

eligible to be included in its group exemption letter, all Affiliated Organizations must have the same fiscal year as the Amateur Athletic Union of the U.S. Inc. This is September 1st to August 31st, which matches the AAU's membership year.

17. Are Affiliated Organizations required to file reports with the Internal Revenue Service?

YES. Affiliated Organizations have an obligation to file the Annual Information Return, Form 990 when gross receipts in their tax year exceed \$25,000. Gross receipts can also be called revenue, income, or all monies received.

The Amateur Athletic Union of the U.S., Inc. strongly recommends that Affiliated Organization file a Form 990EZ every year. If the gross receipts are less than \$25,000, simply complete questions "A -K" and mail the return. Even if your receipts are less than \$25,000 each year, you should file a Form 990EZ with the IRS. This will reduce your possible tax liabilities in future years if something goes wrong. It also provides a good record for you of your annual activities.

18. When should Form 990 be filed?

Internal Revenue Service requires Form 990 to be filed by the 15th day of the fifth month following the close of the accounting period. For example, Affiliated Organization's operate on a fiscal year of September 1 - August 31, then the Form 990 is due on January 15th.

19. What is the Amateur Athletic Union of the U.S., Inc. group exemption number (GEN) to be used on Form 990

The Internal Revenue Service has assigned a Group Exemption Number to Amateur Athletic Union of the U.S., Inc., which must be used by all Affiliated Organizations when filing Form 990. **This number is 1155.** On the Form 990EZ this number goes in box "F". On the Form 990 this number goes in box "I" [i] and box "H(d)" should be marked yes.

NOTE: The Group Exemption Number (GEN) is NOT the same as the employer identification number (EIN)

20. Where can copies of Form 990 (or Form 990EZ) and Instructions be obtained?

Contact the local Internal Revenue Service office, or go to the IRS web site, www.irs.gov.

21. Where should completed Form 990 (or Form 990EZ) be mailed?

Form 990 should be sent to: Internal Revenue Service Center
Ogden, UT. 84201-0027

22. What is a Form 1099?

IRS Form 1099 is used to report all non-employee compensations. This includes individuals providing services to the Affiliated Organization. For Example: Referee and tournament director fees are subject to Form 1099 reporting. Amounts reported are based on payments made during the calendar year. Form 1099s are usually a three part form. Part one of Form 1099 must be mailed to the recipient (Referee, Tournament Director, etc.) by January 31st of the following year. Part two must be mailed to the Social Security Administration. Part Three is for your files. Typically, Form 1099 are available at your local office supply store beginning January 1st. Instructions for Form 1099 and 1096 can be found on the IRS web site, www.irs.gov.

Reimbursement of out-of-pocket travel and other expenses does not trigger a Form 1099. The form is used for personal compensation.

23. What is a Form 1096?

Form 1096 is the summary page for Form 1099. All of the Form 1099's are added together and this total is reported on a Form 1096.

24. Are Affiliated Organizations required to file Form 1099 and Form 1096?
Yes, if you pay an individual \$600 or more for providing services.

Section 111-Contributions and Donations

25. Are donations made to Affiliated Organizations deductible by donors for Federal income tax purposes?

Yes and this is a great for each of our Affiliated Organizations. The Internal Revenue Service, in its ruling dated January 1966, stated that donors may deduct contributions to Amateur Athletic Union of the U.S. Inc., and its Affiliated Organizations as provided in section 170 of the 1986 IRS Code (providing the taxpayer itemizes deductions).

IRS publication 1771 is an excellent source of information on donation. This publication is available on the IRS web site. www.irs.gov

26. Are donations of cars, stocks, property, and so forth treated as a deductible contribution on a donor's tax return?

Yes. But there are specific IRS rules and regulations to follow. For more information, please refer to IRS Publication 557, page 11. For Example: For non-cash donations over \$5,000, the donor must attach Form 8283 to his/her tax return. The Amateur Athletic Union of the U.S., Inc. recommends Affiliated Organizations contact the Amateur Athletic Union of the U.S. Inc. (407-934-7200) if they plan to receive a non-cash donation with a value greater than \$5,000.

27. Can dues or fees paid to an Affiliated Organization be treated as a deductible contribution on a donor's tax return?

No.

28. Can a donation to an Affiliated Organization be deductible if the donor stipulates that the proceeds are to be used to send his or her child to a specific function or event?

NO. Contributions earmarked by the donor, for his/her child, are treated, as a gift to the individual and is not deductible.

29. What must an Affiliated Organization do if it receives a donation of \$250 or more?

The Affiliated Organization must provide a written acknowledgement for donations of \$250 or more – sample wording is listed below.

Example of Written Acknowledgment

“Thank you for your cash (or check) contribution of \$300 that (organization’s name) received on December 12, 2001. No goods or services were provided in exchange for your contribution.”

30. What must an Affiliated Organization do if it hosts a banquet or similar fundraiser?

The organization must provide a written acknowledgement for “quid pro quo” contributions over \$75. A “quid pro quo” (“this for that”) contribution is a payment that is partly a donation and partly payment for goods or services. For

Example: If a donor gives a charity \$100 and receives a banquet ticket valued at \$40. The donor has made a partial “quid pro quo” contribution – he has received something of value in return for at least part of his total. The charitable contribution is \$60 and the value of the goods or service (the banquet ticket) is \$40. A written acknowledgement must be sent because the donor’s payment (\$100) was greater than \$75.

The written statement must inform the donor that the amount of the contribution is deductible for Federal income tax purposes, and must provide the value of the goods or service received. – sample wording is listed below

Example of Written Acknowledgment

“Thank you for your cash (or check) contribution of \$100 that (organization’s name) received on May 6, 2001. In exchange for your contribution, we gave you a banquet ticket with an estimated fair market value of \$40.00”

Section IV-Other Items

31. Is it necessary that each affiliated organization have a separate bank account?

Yes. Each affiliated organization must have its own bank account. *The funds of an Affiliated Organization cannot be commingled with those of any other organization or with any individual.*

32. What needs to be done when a change in principals occurs?

The name of the Organization, the EIN, and all assets belong to the Affiliated Organization, not the principals. When a change in principal(s) occurs the minutes of the meeting must reflect these changes. A letter stating the changes should be sent to the bank.

During the annual online renewal process the Affiliated Organization should key in the information for the new principals.

33. What should an Affiliated Organization do when it disbands?

The Affiliated Organization **must** follow the Articles of Organization regarding dissolution of assets.

When an Affiliated Organization disbands, notify the Amateur Athletic Union of the U.S. Inc., (National Office) and Internal Revenue Service office so the Employer Identification Number can be canceled.

34. Must FICA contributions be made for employees affiliated organizations?

Yes, Affiliated Organizations are liable for taxes under the Federal Insurance Contributions Act (FICA , or Social Security taxes). The Affiliated Organization must make Social Security contributions for each **employee** who is paid \$100 or more in a calendar year. The Affiliated Organization paying the salaries of these individuals is liable for the payment of Social Security taxes.

Affiliated organizations are **not** liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

35. Where can additional information on tax exempt organizations be obtained?

The IRS has a toll free number for technical question on tax exempt organizations. 1-877-829-5500.

36. How can I print IRS forms, instructions and publication from the IRS Web site?

Go to www.irs.gov

On the left side of this web site, look for: "Forms and Publications"

Search the IRS web site for:

GO

Search Forms and
Publications for:

GO

Search Help

Forms and Publications (**←Click here**)

Then on the page that appears: choose Forms and Instruction or Publications and Notices. Scroll down to the bottom of this page. A box containing the list of forms, instruction or publications is at the bottom of this page. Choose the appropriate document. Click on “Review selected files”.

**ARTICLES OF ORGANIZATION
FOR 2003-2004**

1. The Name of this Organization is: _____
2. Address: _____
City: _____ State: _____ Zip: _____
3. Principal place of business: (If same, so state) _____
City _____ State _____ Zip _____
4. The purpose of the organization is to offer amateur sports programs through a volunteer base for all people; to promote good sportsmanship and good citizenship; to conduct programs that provide for, enhance and strengthen participation and competition for amateur athletes; to work with other sports organizations to benefit amateur athletes.
5. Principal(s) of this Organization: (Name and address-minimum of two)
Name: _____ Name: _____
Address: _____ Address: _____
City: _____ City: _____
State, Zip: _____ State, Zip: _____
(Person in charge of this organization- should be same as club contact)
6. Fiscal year: September 1 – August 31
7. The organization shall not conduct directly or indirectly any gaming. The term gaming includes: Bingo, Beano, lotteries, pull-tabs pari-mutuel betting, Calcutta wagering, pickle jars, punch boards, tip boards, tip jars, certain video games, casino games, sports betting, etc.
8. Principal(s) of this Organization shall be responsible for all aspects of this organization, including but not limited to: all sports activities, volunteers, staffing, training and leadership, fundraising, compliance with all filing requirements, state and federal laws and regulations, all local ordinances, the AAU Code and Policy Statements, and all amendments thereto.
9. These articles supercede any and all prior articles, if any.
10. Dissolution provision: Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501 (c) (3) of the Internal Revenue Code or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.
11. This organization agrees to execute the Request and Consent to be a subordinate of the Amateur Athletic Union of the United States, Inc.

These Articles have been adopted by the Principals as of (date): _____

Adopt Articles of
Organization

Exit Program

OBTAINING AN EIN

Note:

EIN – Employer Identification Number }
TIN – Taxpayer Identification Number } These are different terms (names) for
FIN – Federal Identification Number } the same number.

People have social security numbers, Organizations have employer identification numbers (EIN).

You can apply for an EIN by telephone, fax, or mail. We recommend you apply via telephone.

Application by Tele-TIN: Under the Tele-TIN program you can receive your EIN by telephone and use it immediately to file a return or make a payment. To receive an EIN by telephone, the IRS suggest that you complete Form SS-4 so that you will have all relevant information available. Then call the Tele-TIN number at 1-800-829-4933 or 1-866-816-2065. Tele-TIN hours of operation are 7:30 am- to 5:30 p.m. The person making the call must be authorized to sign the form or be an authorized designee. 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.

Application by Fax-TIN: 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 below for your state. A long-distance charge to callers outside of the local calling area will apply.

Application by 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.

ONLY use one of the above methods for obtaining an EIN. If you apply for an EIN using the Fax-TIN program, DO NOT call the Tele-TIN number for the same entity because duplicate EIN's may be issued.

A sample SS-4 is provided for your reference.

A blank SS-4 Form and the instructions are provided for your convenience. Please complete the blank SS-4 and then call the IRS toll free number. 1-800-829-4933

Blank SS-4 forms may also be found on the IRS web site. www.irs.gov

SAMPLE FORM SS-4

Have this form completed with you when you call the IRS

Form **SS-4**

(Rev. December 2001)
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.

EIN

OMB No. 1545-0003

| | | | | | | | | | |
|---|---|---|---|--|----------------------------|-----------------|------------|------------|------------|
| Type or print clearly. | 1 Legal name of entity (or individual) for whom the EIN is being requested Name of Club wanting to become an AAU Affiliated Organization (Same name on Articles of Organization) | | | | | | | | |
| | 2 Trade name of business (if different from name on line 1) 1234 Main Street | | 3 Executor, trustee, "care of" name Principal of this Organization (Your 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 Anytown, US 12345 | | 5b City, state, and ZIP code | | | | | | |
| | 6 County and state where principal business is located Anycounty, US | | | | | | | | |
| | 7a Name of principal officer, general partner, grantor, owner, or trustor Principal of this Organization (same as #3) | | 7b SSN, ITIN, or EIN SSN of the Principal | | | | | | |
| 8a Type of entity (check only one box) <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 corp. <input type="checkbox"/> Church or church-controlled organization <input checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ 501(c)3 <input type="checkbox"/> Other (specify) ▶ _____ </div> <div style="width: 48%;"> <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (SSN) _____ <input type="checkbox"/> Trust (SSN 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) ▶ 1155 </div> </div> | | | | | | | | | |
| 8b If a corporation, name the state or foreign country (if applicable) where incorporated <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 40%;">State</td> <td style="border: none; width: 30%; text-align: center;">N/A</td> <td style="border: none; width: 30%;">Foreign country</td> <td style="border: none; text-align: center;">N/A</td> </tr> </table> | | | | State | N/A | Foreign country | N/A | | |
| State | N/A | Foreign country | N/A | | | | | | |
| 9 Reason for applying (check only one box) <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Compliance with IRS withholding regulations <input checked="" type="checkbox"/> Other (specify) ▶ Tax Exempt 501(c)3 </div> <div style="width: 48%;"> <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"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ </div> </div> | | | | | | | | | |
| 10 Date business started or acquired (month, day, year) Date you signed Articles of Organization | | 11 Closing month of accounting year August | | | | | | | |
| 12 First date wages or annuities were paid or will be paid (month, day, year). <i>Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year)</i> ▶ N/A (Most common answer) | | | | | | | | | |
| 13 Highest number of employees expected in the next 12 months. <i>Note: If the applicant does not expect to have any employees during the period, enter "-0-."</i> (Most common answer) ▶ | | Agricultural N/A | Household N/A | | | | | | |
| 14 Check one box that best describes the principal activity of your business. <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance </div> <div style="width: 48%;"> <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) Promote Amateur Sports </div> </div> | | | | | | | | | |
| 15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided. Provide Athletic Opportunities for Amateur Athletes | | | | | | | | | |
| 16a Has the applicant ever applied for an employer identification number for this or any other business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>Note: If "Yes," please complete lines 16b and 16c.</i> | | | | | | | | | |
| 16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ▶ N/A Trade name ▶ N/A | | | | | | | | | |
| 16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known. <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 33%;">Approximate date when filed (mo., day, year)</td> <td style="border: none; width: 33%;">City and state where filed</td> <td style="border: none; width: 34%;">Previous EIN</td> </tr> <tr> <td style="border: none; text-align: center;">N/A</td> <td style="border: none; text-align: center;">N/A</td> <td style="border: none; text-align: center;">N/A</td> </tr> </table> | | | | Approximate date when filed (mo., day, year) | City and state where filed | Previous EIN | N/A | N/A | N/A |
| Approximate date when filed (mo., day, year) | City and state where filed | Previous EIN | | | | | | | |
| N/A | N/A | N/A | | | | | | | |
| 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 N/A | | Designee's telephone number (include area code) () | | | | | | |
| | Address and ZIP code N/A | | 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. | | | Applicant's telephone number (include area code) () | | | | | | |
| Name and title (type or print clearly) ▶ Your Name | | | Applicant's fax number (include area code) () | | | | | | |
| Signature ▶ Your Signature | | | Date ▶ Date you call IRS | | | | | | |

Instructions for Form SS-4



Department of the Treasury
Internal Revenue Service

(Rev. December 2001)

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).*

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 social security number (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.

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:

- **Circular A**, Agricultural Employer's Tax Guide (Pub. 51)
- **Circular E**, Employer's Tax Guide (Pub. 15)
- **Pub. 538**, Accounting Periods and Methods
- **Pub. 542**, Corporations
- **Pub. 557**, Exempt Status for Your Organization
- **Pub. 583**, Starting a Business and Keeping Records
- **Pub. 966**, EFTPS: Now a Full Range of Electronic Choices to Pay All Your Federal Taxes
- **Pub. 1635**, Understanding Your EIN
- **Package 1023**, Application for Recognition of Exemption
- **Package 1024**, Application for Recognition of Exemption Under Section 501(a)

How To Get Forms and Publications

Phone. You can order forms, instructions, and publications by phone 24 hours a day, 7 days a week. Just call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 10 workdays.

Personal computer. With your personal computer and modem, you can get the forms and information you need using the IRS Web Site at **www.irs.gov** or File Transfer Protocol at **ftp.irs.gov**.

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**, Federal Tax Products on CD-ROM, 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 1-800-829-1040 and ask for your Taxpayer Education Coordinator.

How To Apply

You can apply for an EIN by telephone, fax, or mail depending on how soon you need to use the EIN.

Application by Tele-TIN. Under the Tele-TIN program, you can receive your EIN by telephone and use it immediately to file a return or make a payment. To receive an EIN by telephone, IRS suggests that you complete Form SS-4 so that you will have all relevant information available. Then call the Tele-TIN number at 1-866-816-2065. (International applicants must call 215-516-6999.) Tele-TIN hours of operation are 7:30 a.m. to 5:30 p.m. 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.

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 Tele-TIN Unit at the service center address provided by the IRS representative.



*Taxpayer representatives can use Tele-TIN to 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 utilizing this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.)*

Application by Fax-TIN. 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 below 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 that IRS can fax the EIN back to you. (**Note:** By utilizing this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.)

Do not call Tele-TIN for the same entity because duplicate EINs may be issued. See **Third Party Designee** on page 6.

Application by 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 1-800-829-1040 to verify a number or to ask about the status of an application by mail.

| If your principal business, office or agency, or legal residence in the case of an individual, is located in: | Call the Tele-TIN or Fax-TIN number shown 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 00501 Tele-TIN 866-816-2065 Fax-TIN 631-447-8960 |
| Illinois, Indiana, Kentucky, Michigan | Attn: EIN Operation Cincinnati, OH 45999 Tele-TIN 866-816-2065 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, Puerto Rico, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming | Attn: EIN Operation Philadelphia, PA 19255 Tele-TIN 866-816-2065 Fax-TIN 215-516-3990 |
| If you have no legal residence, principal place of business, or principal office or agency in any state: | Attn: EIN Operation Philadelphia, PA 19255 Tele-TIN 215-516-6999 Fax-TIN 215-516-3990 |

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.

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.

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 corporation 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, 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 are **required** to 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 section 301.7701-1 through 301.7701-3) and you are a nonresident alien 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 mentioned, 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, or 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 corp. 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.

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.

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 (e.g., **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. **However, if the LLC will be electing S Corporation status, it must timely file both Form 8832 and 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, 1999-1 C.B. 321. You can find Notice 99-6 on page 12 of Internal Revenue Bulletin 1999-3 at www.irs.gov. (**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 (e.g., for family members), see Circular E.



You may be required 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 section 11, Depositing Taxes, of 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. See the Instructions for Form 1041 for more information.



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. Trusts should enter the date the trust was legally created. 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, or
- 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 can establish a business purpose for having a different tax year, or
- 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:

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

Line 12—First date wages or annuities were paid or will be paid. If the business has or will have employees, enter the date on which the business began or will begin 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-")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months. For a definition of agricultural labor (farmwork), see Circular A.

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.

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.



Do not complete lines 14 and 15 if you entered zero ("-0-") in line 13.

Construction. Check this box if the applicant is engaged in erecting buildings or other structures, (e.g., streets, highways, bridges, tunnels). The term "Construction" also includes special trade contractors, (e.g., 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 (e.g., 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 these modes of 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 using licensed health care professionals or providing social assistance activities such as youth centers, adoption agencies, individual/family services, temporary shelters, 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.

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, (e.g., 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 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 Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information which 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 | 6 min. |
| Learning about the law or the form | 22 min. |
| Preparing the form | 46 min. |
| Copying, assembling, and sending the form to the IRS | 20 min. |

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 the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How To Apply** on page 2.

| | | | |
|---|--|---|---|
| Form SS-4 (Rev. December 2001) 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. | EIN OMB No. 1545-0003 | |
| 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, 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 | | 5b City, state, and ZIP code |
| | 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 Type of entity (check only one box) <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 corp. <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (SSN) _____ <input type="checkbox"/> Trust (SSN 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) ▶ _____ | | |
| 8b If a corporation, name the state or foreign country (if applicable) where incorporated | | State _____ Foreign country _____ | |
| 9 Reason for applying (check only one box) <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____ <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"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ | | | |
| 10 Date business started or acquired (month, day, year) | | 11 Closing month of accounting year | |
| 12 First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) ▶ | | | |
| 13 Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "-0-." ▶ | | Agricultural _____ Household _____ Other _____ | |
| 14 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"/> Accommodation & food service <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail | | | |
| 15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided. | | | |
| 16a Has the applicant ever applied for an employer identification number for this or any other business? <input type="checkbox"/> Yes <input type="checkbox"/> No Note: If "Yes," please complete lines 16b and 16c. | | | |
| 16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ▶ _____ Trade name ▶ _____ | | | |
| 16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known. Approximate date when filed (mo., day, year) _____ City and state where filed _____ Previous EIN _____ | | | |
| 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. | | Applicant's telephone number (include area code) () | |
| Name and title (type or print clearly) ▶ _____ | | Applicant's fax number (include area code) () | |
| Signature ▶ _____ Date ▶ _____ | | | |
| For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16055N Form SS-4 (Rev. 12-2001) | | | |

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-6, 8a, and 9-16c. |
| 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 (if applicable), and 9-16c. |
| Opened a bank account | Needs an EIN for banking purposes only | Complete lines 1-5b, 7a-b (if applicable), 8a, 9, and 16a-c. |
| Changed type of organization | Either the legal character of the organization or its ownership changed (e.g., you incorporate a sole proprietorship or form a partnership) ² | Complete lines 1-16c (as applicable). |
| Purchased a going business ³ | Does not already have an EIN | Complete lines 1-16c (as applicable). |
| Created a trust | The trust is other than a grantor trust or an IRA trust ⁴ | Complete lines 1-16c (as applicable). |
| Created a pension plan as a plan administrator ⁵ | Needs an EIN for reporting purposes | Complete lines 1, 2, 4a-6, 8a, 9, and 16a-c. |
| 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-9, and 16a-c. |
| Is administering an estate | Needs an EIN to report estate income on Form 1041 | Complete lines 1, 3, 4a-b, 8a, 9, and 16a-c. |
| 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, 9, and 16a-c. |
| 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, 8a, 9, and 16a-c. |
| 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 1-16c (as applicable). |
| Is an S corporation | Needs an EIN to file Form 2553 , Election by a Small Business Corporation ⁹ | Complete lines 1-16c (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, IRA trusts that are required to file **Form 990-T**, Exempt Organization Business Income Tax Return, must have an EIN.

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. (**Note:** State or local agencies may need an EIN for other reasons, e.g., hired employees.)

⁸ Most LLCs **do not** need to file Form 8832. See **Limited liability company (LLC)** on page 4 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.



**REQUEST AND CONSENT TO BE A SUBORDINATE OF THE AMATEUR ATHLETIC
UNION OF THE U.S. INC.**

Affiliated Organization Name: _____

Employer ID Number: _____

Address: _____

City: _____

State: _____

ZIP: _____

I certify, _____ (Affiliated Organization name)
desires to be included as a subordinate on the National AAU's Group 501(c)3 tax exemption.
As such, on behalf of our organization, I certify that our organization:

- a.) Is affiliated with the Amateur Athletic Union of the U.S. Inc.;
- b.) Is subject to the general supervision and control of the Amateur Athletic Union of the U.S. Inc.,
- c.) Is eligible to qualify for exemption under the same paragraph of section 501(c), though not necessarily the same paragraph under which the Amateur Athletic Union of the U.S. Inc. is exempt;
- d.) Is not a private foundation;
- e.) Must be on the same accounting period as the Amateur Athletic Union of the U.S., Inc.;
The AAU's fiscal year is 9/1 – 8/31.
- f.) Will abide by and be bound by the AAU Codebook, including the AAU Policy Statements, as well as any additional and/or amendments thereto;
- g.) Anticipate our gross receipts will be \$25,000. ☐ Yes ☐ No ;
If more than \$25,000 then you **must** file a Form 990 or 990EZ or any other required form, each year with the IRS.
- h.) Is not an incorporated entity; and,
- i.) Does not have a 501(c) 3 determination letter from the IRS.

It is the intent of our organization to comply with the guidelines established by the IRS regarding eligibility for inclusion under the group exemption determination. In addition, we will comply in all respects with information requests received from the Amateur Athletic Union of the U.S. Inc., to meet the eligibility requirements.

Submitted by: _____
Organization Representative

Submit

Exit

VI. USE OF AAU TRADEMARKS. The AAU name, mark, seal, logo, and other insignia (all “AAU marks”) are protected through trademark registration and are defined as the intellectual property of AAU. All use of the AAU’s intellectual property must have the prior and continued approval of the National AAU. Only those subordinates and affiliated organizations, which are recognized by the National AAU as being in good standing, may use the intellectual property of the AAU. The National AAU may withdraw such approval, in its sole discretion, and shall notify the subject user(s) to cease and desist use of AAU’s intellectual property. Unauthorized use or continued use of any of the intellectual property of the AAU after authorization has been withdrawn shall be a violation of this policy and may subject the member/entity to penalties as set out in the AAU Code.

A. Only currently chartered Associations, Association Sport Committees of the said Associations, or approved Sport Committees of the National AAU, or any Association or National Sport Committee under the direction of the National AAU may use the name AAU in their legal names.

B. There are three (3) levels of clubs within the AAU, which may be considered to be Affiliated Organization(s) of the AAU, subject to the written approval of the AAU, which may be withheld in its sole discretion. Level 1 AAU Affiliated Organization acquires no rights to use AAU’s intellectual property. Level 2 or Level 3 Affiliated Organization may use AAU’s intellectual property for promotion of its organization and/or its sanctioned AAU events only. Affiliated Organizations may not use the name AAU in their legal names.

C. In the event of any dispute or conflict as to a member’s/entity’s claim(s) to use any of the intellectual property of the AAU, the AAU shall decide and determine same in its sole discretion.

D. The Amateur Athletic Union of the U.S. Inc. has a limited license agreement with the United States Olympic Committee with regard to use of the terminology “Junior Olympics.” The AAU does not grant the right to any subordinates, any affiliated organization, or any other entity to use the terminology “Junior Olympics” except as defined in this agreement.

I agree to abide
by this policy

I don’t agree to
abide by this policy