

501(c)(3), EINs, NEYM & your meeting

EIN

501(c)(3)

Tax
Exemption for
Your Meeting

NEYM Money & Spirit workshop Spring 2018

Contact Frederick Martin
accountsmanager@neym.org
603-562-7163 (mobile)

Group
Exemption

Banks,
foundations &
donor-advised
funds get in...



NEW ENGLAND
YEARLY MEETING
OF FRIENDS

EIN

- a number assigned by the IRS
- to identify an organization or business
- means "Employer Identification Number"
- but **not only** for employers
 - (you can have one even with no employees)


When people say "tax ID number" this is what they mean. The IRS also calls it a "Taxpayer Identification Number" or TIN. A Social Security Number (SSN) is another kind of TIN.

EINs are also
for... issuing
1099 forms...

& EINs are for
BANKING
too!

Every Quaker
Meeting
should have
its own EIN

501(c)(3)s
& EINs



EINs are also for...
issuing 1099 forms...

For independent contractors who
do work for your Meeting



& EINs are for BANKING too!

- All bank accounts now have to have either an individual's SSN or an organization's EIN attached
- Started after 9/11, with (so-called) USA PATRIOT Act
- Anti-money-laundering measure, to track funding of terrorist groups

Every Quaker Meeting should have its own EIN

- At least, every meeting with a separate bank account.
 - (unless that account is supervised by someone else, for instance a worship group account supervised by its monthly meeting)
- Is that difficult? Not at all! We'll look at that towards the end...
- But first - what about 501(c)(3)s?

How to get an EIN



How to get an EIN

Online application takes a few minutes to fill out, a few hours or a day turnaround.

Paper application: slightly more complicated to fill out, four weeks turnaround.



Online Application

Paper application
Form SS-4



Online Application

Quick, and fairly easy

Watch the show!...

IRS EIN
Assistant

<https://www.irs.g...>

IRS EIN Assistant

<https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>

Or click through the IRS website like this....

Start on the IRS.gov homepage:

The screenshot shows the IRS.gov homepage in a web browser. The address bar displays "https://www.irs.gov" and a search bar contains "501(c)". The IRS logo is on the left, and a search bar with "EIN" is on the right. Navigation links include "Help", "News", "Language", "Charities & Nonprofits", and "Tax Pros". A horizontal menu contains "File", "Pay", "Refunds", "Credits & Deductions", and "Forms & Instructions". Below this is a banner with an American flag background. A grid of service tiles is displayed:

- Refund Status
- File an Extension
- Get Your Tax Record
- Employer ID Number (EIN)
- Direct Pay
- Free File
- View Your Account
- Payment Plan

Search for "EIN" - click on "Apply..."

The screenshot shows the IRS website's search results page for the query "EIN". The browser address bar displays the URL: https://www.irs.gov/site-index-search?search=EIN&field_pur. The page features the IRS logo and navigation links for "Help", "News", "Language", "Charities & Nonprofits", and "Tax Pros". A search bar at the top right contains the text "Search". Below the navigation bar, there are tabs for "File", "Pay", "Refunds", "Credits & Deductions", and "Forms & Instructions". The main content area shows the search results for "ein", with a "Sort By: Relevance" dropdown menu. On the left side, there is a "Filter by..." section with the following categories: "General Information (303)", "News (22)", "Forms and Instructions (25)", and "About IRS (27)". The main content area displays a "Recommended by IRS" section with a blue banner for "EMPLOYER IDENTIFICATION NUMBER" and the subtitle "Understanding Your EIN". Below this banner, there are two links: "Apply for an Employer Identification Number (EIN) Online" and "Do You Need a New EIN?". The "Apply for an Employer Identification Number (EIN) Online" link is highlighted in purple. The "Do You Need a New EIN?" link is also highlighted in purple. The text below the "Apply for an Employer Identification Number (EIN) Online" link reads: "Information about how to apply online for an Employer Identification Number." The text below the "Do You Need a New EIN?" link reads: "Generally, businesses need a new EIN when their ownership or structure has changed."

Click on
"Apply
Online
Now"
button

Apply for an Employer Identification Number (EIN) Online

Hours of Operation
Monday to Friday, 7 a.m. to 10 p.m. Eastern Standard Time.

Step 1: Determine Your Eligibility

- You may apply for an EIN online if your principal business is located in the United States or U.S. Territories.
- The person applying online must have a valid Taxpayer Identification Number (SSN, ITIN, EIN).
- You are limited to one EIN per [responsible party](#) per day.

Step 2: Understand the Online Application

- You must complete this application in one session, as you will not be able to save and return at a later time.
- Your session will expire after 15 minutes of inactivity, and you will need to start over.

Step 3: Submit Your Application

- After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice.

[Apply Online Now](#)

It shows you details before you begin...

The screenshot shows a web browser window with the URL <https://sa.www4.irs.gov/modiein/individual/index.jsp>. The page header includes the IRS logo and navigation links: [Help](#) | [Apply for New EIN](#) | [Exit](#).

EIN Assistant

Important Information Before You Begin

Use this assistant to apply for and obtain an Employer Identification Number (EIN).
[Do I need an EIN?](#)
[Do I need a new EIN?](#)

About the EIN Assistant

- You must complete this application in one session, as you will **not** be able to save and return at a later time.
- For security purposes, your session will expire after 15 minutes of inactivity, and you will need to start over.
- You will receive your EIN immediately upon verification. [When will I be able to use my EIN?](#)
- If you wish to receive your confirmation letter online, we strongly recommended that you install [Adobe Reader](#) before beginning the application if it is not already installed.

Restrictions

- Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.
- If a [third party designee](#) (TPD) is completing the online application on behalf of the taxpayer, the taxpayer must [authorize the third party](#) to apply for and receive the EIN on his or her behalf.
- The business location must be within the United States or [U.S. territories](#).
- Foreign filers without an Individual Taxpayer Identification Number (ITIN) cannot use this assistant to obtain an EIN.
- If you were incorporated outside of the United States or the U.S. territories, you cannot apply for an EIN online. Please call us at 267-941-1099 (this is not a toll free number).

[Begin Application >>](#)

If you are not comfortable sending information via the Internet, download the [Form SS-4](#) PDF file and the instructions for alternative ways of applying.

[IRS Privacy Policy](#)

A callout box on the right side of the page contains the following text: "For help or additional information on any topic, click the underlined key words, or view Help Topics on the right side of the screen. Make sure that pop-ups are allowed from this site."

Choose a type of legal structure:

Click "View Add'l Types, Including Tax-Exempt"

The screenshot shows the IRS EIN Assistant web application. The browser address bar displays the URL: <https://sa.www4.irs.gov/modiein/individual/legal-structure.js>. The page header includes the IRS logo and the text "EIN Assistant". A progress bar at the top indicates the current step: "1. Identify". The main heading is "What type of legal structure is applying for an EIN?". Below this, there is a paragraph of instructions: "Before applying for an EIN you should have already determined what type of legal structure, business, or type of organization is being established. Choose the type you are applying for. If you don't see your type, select 'View Additional Types.'". A list of radio button options follows:

- Sole Proprietor**
Includes individuals who are in business for themselves and household employers.
- Partnerships**
Includes partnerships and joint ventures.
- Corporations**
Includes S corporations, personal service corporations, real estate investment trusts (REIT), regulated investment conduits (RIC), and settlement funds.
- Limited Liability Company (LLC)**
A limited liability company (LLC) is a structure allowed by state statute and is formed by filing articles of organization with the state.
- Estate**
An estate is a legal entity created as a result of a person's death.
- Trusts**
All types of trusts including conservatorships, custodianships, guardianships, irrevocable trusts, revocable trusts, and receiverships.
- View Additional Types, Including Tax-Exempt and Governmental Organizations**
If none of the above fit what you are establishing, there are several others to choose from.

At the bottom of the form, there are two buttons: "<< Back" and "Continue >>". A link for "IRS Privacy Policy" is also visible. On the right side, there is a "Help Topics" section with a link: "What if I do not know what type of legal structure or organization to choose?".

Choose
"Church" –
this need
not be a
theological
statement!

https://sa.www4.irs.gov/modiein/individual/additional-types

IRS.gov

Help | Apply for New EIN | Exit

EIN Assistant

Your Progress: 1. Identify 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Additional Types

Choose the type you are applying for. You can click the underlined terms for a description.

- [Bankruptcy Estate \(Individual\)](#)
- [Block/Tenant Association](#)
- [Church](#)
- [Church-Controlled Organization](#)
- [Community or Volunteer Group](#)
- [Employer/Fiscal Agent \(under IRC Sec 3504\)](#)
- [Employer Plan \(401K, Money Purchase Plan, etc.\)](#)
- [Farmers' Cooperative](#)
- [Government, Federal/Military](#)
- [Government, Indian Tribal Governments](#)
- [Government, State/Local](#)
- [Homeowners/Condo Association](#)
- [Household Employer](#)
- [IRA](#)
- [Memorial or Scholarship Fund](#)
- [National Guard](#)
- [Plan Administrator](#)
- [Political Organization](#)
- [PTA/PTO or School Organization](#)
- [REMIC](#)
- [Social or Savings Club](#)
- [Sports Teams \(community\)](#)
- [Withholding Agent](#)
- [Other Non-Profit/Tax-Exempt Organizations](#)

Help Topics

- [? What if I still do not know what type of structure or organization to choose?](#)

<< Back Continue >>

[IRS Privacy Policy](#)

Churches have many tax and legal advantages.

Sometimes individual preachers ("nondenominational ministries") and dubiously-religious groups try to claim church status.

Lyndon Larouche's "Village Street Monthly Meeting" is a curious Quaker-related example.

Be brave - we're the real thing!

The screenshot shows the IRS.gov EIN Assistant interface. The browser address bar displays the URL <https://sa.www4.irs.gov/modiein/individual/confirm-entity.jsf> and a search bar with the text "501(c)". The page header includes the IRS logo and navigation links for "Help", "Apply for New EIN", and "Exit". The main content area is titled "EIN Assistant" and features a progress bar with five steps: "1. Identify", "2. Authenticate", "3. Addresses", "4. Details", and "5. EIN Confirmation". The current step is "1. Identify". The page instructs the user to "Please confirm your selection" and to confirm "Church" as the type of structure. It provides a definition of "What it is..." and "What it is not...".

Please confirm your selection.

Confirm your selection of **Church** as the type of structure applying for an EIN.

What it is...

- The term "church" includes any organization claiming to be a church and any convention or association of churches. The word "church" also includes temples, mosques, and other houses of worship. Certain characteristics are generally attributed to churches. They include having a(n):
 - Distinct legal existence and religious history
 - Recognized creed, form of worship, and literature of its own
 - Definite and distinct ecclesiastical governance including a formal code of doctrine and discipline
 - Organization of ordained ministers, selected after completing prescribed courses of study
 - Established place of worship with regular congregations, religious services, and/or religious instruction for members.

What it is not...

- Churches typically do not include nondenominational ministries, interdenominational and ecumenical organizations, and other entities whose principal purpose is the study or advancement of religion.

If you need to change your type of structure, we recommend that you do so **now**, otherwise you will have to start over and re-enter your information. Additional help may be found by reviewing [all types of organizations and structures](#) before making your selection.

<< Change Type Continue >>

[IRS Privacy Policy](#)

Choose
"Banking
purposes,"
most
likely...

The screenshot shows the IRS EIN Assistant website. The URL in the browser is <https://sa.www4.irs.gov/modiein/individual/reason-for-apply/>. The page title is "EIN Assistant". The progress bar shows five steps: 1. Identify, 2. Authenticate, 3. Addresses, 4. Details, and 5. EIN Confirmation. The current step is "Why is the Church requesting an EIN?". The instructions say: "Choose one reason that best describes why you are applying for an EIN." There are five radio button options: "Started a new business", "Hired employee(s)", "Banking purposes" (which is selected), "Changed type of organization", and "Purchased active business". A "Continue >>" button is at the bottom of the main content area. On the right, there is a "Help Topics" section with two links: "I do not see my reason for applying here. What should I choose?" and "What if more than one reason applies to me?". A small help window is open in the foreground, titled "Help - EIN Assistant", showing the first link and the text: "If your main reason for applying is not on the list, please select the option you feel is closest to your main reason."

Choose "Individual."

The Responsible Party is "the true principal officer, general partner, grantor, owner or trustor.

This individual or entity, ... controls, manages, or directs the applicant entity and the disposition of its funds and assets.

If there is more than one responsible party, the entity may list whichever party the entity wants the IRS to recognize as the responsible party. "

https://sa.www4.irs.gov/modiein/individual/select-individual- 501(c)

IRS.gov Help | Apply for New EIN | Exit

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Who is the Responsible Party for the Church?

The [responsible party](#) can be either an [individual](#) OR an [existing business](#).

Please choose one:

Individual

Existing business

<< Back

Help - EIN Assistant

Close This Window Print This Page

Responsible Party

For entities with shares or interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, "responsible party" means (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.

For all other entities, "responsible party" means a person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage or direct the entity and the disposition of its funds and assets. The ability to fund the entity or the entitlement to the property of the entity alone, however, without any corresponding authority to control, manage or direct the entity (such as in the case of a minor child beneficiary), does not cause the individual to be a responsible party.

[IRS Privacy Policy](#)

Choose someone in your Meeting...

- Clerk
- Treasurer
- Finance Committee clerk or member
- a Trustee
- etc.

to be the "Responsible Party"

The image shows two overlapping browser windows from the IRS website. The top window is the 'EIN Assistant' application form, and the bottom window is a help page for the keyword 'Member'.

Top Window: EIN Assistant

URL: <https://sa.www4.irs.gov/modiein/individual/individual->

IRS.gov logo and navigation links: [Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

Your Progress: 1. Identify ✓ | 2. Authenticate | 3. Addresses | 4. Details | 5. EIN Confirmation

You selected individual. Please tell us about the Responsible Party.

* Required fields
Must match IRS records or this application cannot be processed.
The only punctuation and special characters allowed are hyphen (-) and ampersand (&).

First name * Clerk, Treasurer, trustee etc

Middle name/initial

Last name *

Suffix (Jr, Sr, etc.) Select One

SSN/ITIN * - -

Choose One: *

- I am a duly authorized member, officer, or employee of the organization or government entity.
- I am a third party applying for an EIN on behalf of this organization.

Bottom Window: Help - EIN Assistant

URL: <https://sa.www4.irs.gov/modiein/individual/help/keyword.jsp?keyword=Member>

Close This Window | Print This Page

? Member

The word "member" has several definitions:

1. An individual who belongs to an organization, association, firm, partnership, company, or corporation.
2. One of the persons who compose a social group (especially individuals who have joined and participate in a group organization).
3. The owners of an LLC are called members and are similar in some respects to shareholders of a corporation. A member can be a natural person, a corporation, a partnership, or another legal association or entity.

Finishing up...

There are three more stages after that window but I can't go further without entering a real name and SSN!

If all goes well...

"After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice."

Paper application Form SS-4

www.irs.gov/pub/irs-pdf/fss4.pdf

SS-4 Application for Employer Identification Number OMB No. 1545-0047

Form SS-4 (October 2011)
Department of the Treasury
Internal Revenue Service

Do not check this box unless you are applying for an EIN for a new or existing business.
Do not check this box unless you are applying for an EIN for a new or existing business.
Do not check this box unless you are applying for an EIN for a new or existing business.

1 Enter name and address for individual to whom the EIN is being requested

2 Full name of business (if different from name on line 1) **3** Exclusion administration, trustee, "sole of name"

4a Mailing address (room, apt., suite no. and street, or P.O. box) **4b** Direct address (if different) (Do not enter a P.O. box.)

5a City, state, and ZIP code (if foreign, see instructions) **5b** City, state, and ZIP code (if foreign, see instructions)

6 County and state where principal business is located

7a Name of responsible party **7b** SSN, EIN, or EIN

8a Is this application for a limited liability company (LLC) or a foreign equivalent? Yes No **8b** If "Yes," enter the number of LLC members Yes No

9 If "Yes," was the LLC organized in the United States? Yes No

10a Type of entity (check only one box). **Caution:** If "Yes," see the instructions for the correct box to check.

Sole proprietor (SOP) Estate (EST) or decedent

Partnership Trust (TR) or grantor

Corporation (enter form number to be filed) Non-administrator (NAD) State/local government

Personal services corporation Military/National Guard Federal government

Church or church-controlled organization Farmers' cooperative Federal government

Other nonprofit organization (describe) NTEEC State/area government/interstates

Other (specify) Group Exemption Number (GEN) if any

10b Is a corporation, state or foreign country (if applicable, where incorporated) State Foreign country

10c Reason for applying (check only one box)

Started new business (specify type) Banking (specify branch or office)

Changed type of organization (specify new type) Purchased going business

Hired employees (check the box and see line 13) Created a trust (specify type) Created a pension plan (specify type)

Compliance with IRS withholding regulations Other (specify)

11 Date business started or acquired (month, day, year). See instructions. **12** Starting month of accounting year

13 Highest number of employees expected in the next 12 months (enter 0-9 none). (If no employees expected, enter 14.) **14** If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Form 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) (If you do not check this box, you must file Form 941 for every quarter.)

15 First state wages or salaries were paid (month, day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident state (month, day, year)

16 Check one box that best describes the principal activity of your business. Health care & social assistance Wholesale-retail trade

Construction Rental & leasing Transportation & warehousing Accommodation & food service Wholesale-retail trade

Real estate Manufacturing Finance & insurance Other (specify) Retail

17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? Yes No

19 "Yes," enter previous EIN (see instructions)

Third Party Designee

Designee's name Complete this section only (you want to authorize the named individual to receive the entry's EIN and answer questions about the completion of this form.)

Address and ZIP code Designee's tax number (include area code)

Line number of primary document that authorized this application, and to the best of your knowledge and belief, it is true, correct, and complete. Applicant's tax number (include area code)

Signature Date Applicant's tax number (include area code)

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 152224 Form SS-4 (Form 12-2011)

501(c)(3)s & EINs

- EINs are also used for tax-exempt status: 501(c)(3) recognition is **attached to an EIN**
- When someone asks for a "tax exemption number" this is what they mean (for the federal level).
- But tax-exempt status has many other varieties ... which leads us to...

501(c)(3), EINs, NEYM & your meeting

EIN

501(c)(3)

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501(c)(3)

= **recognition** by the IRS as tax-exempt under Section 501 of the Internal Revenue Code

- the organization does not pay income tax
- donations to it are tax-exempt for the donor

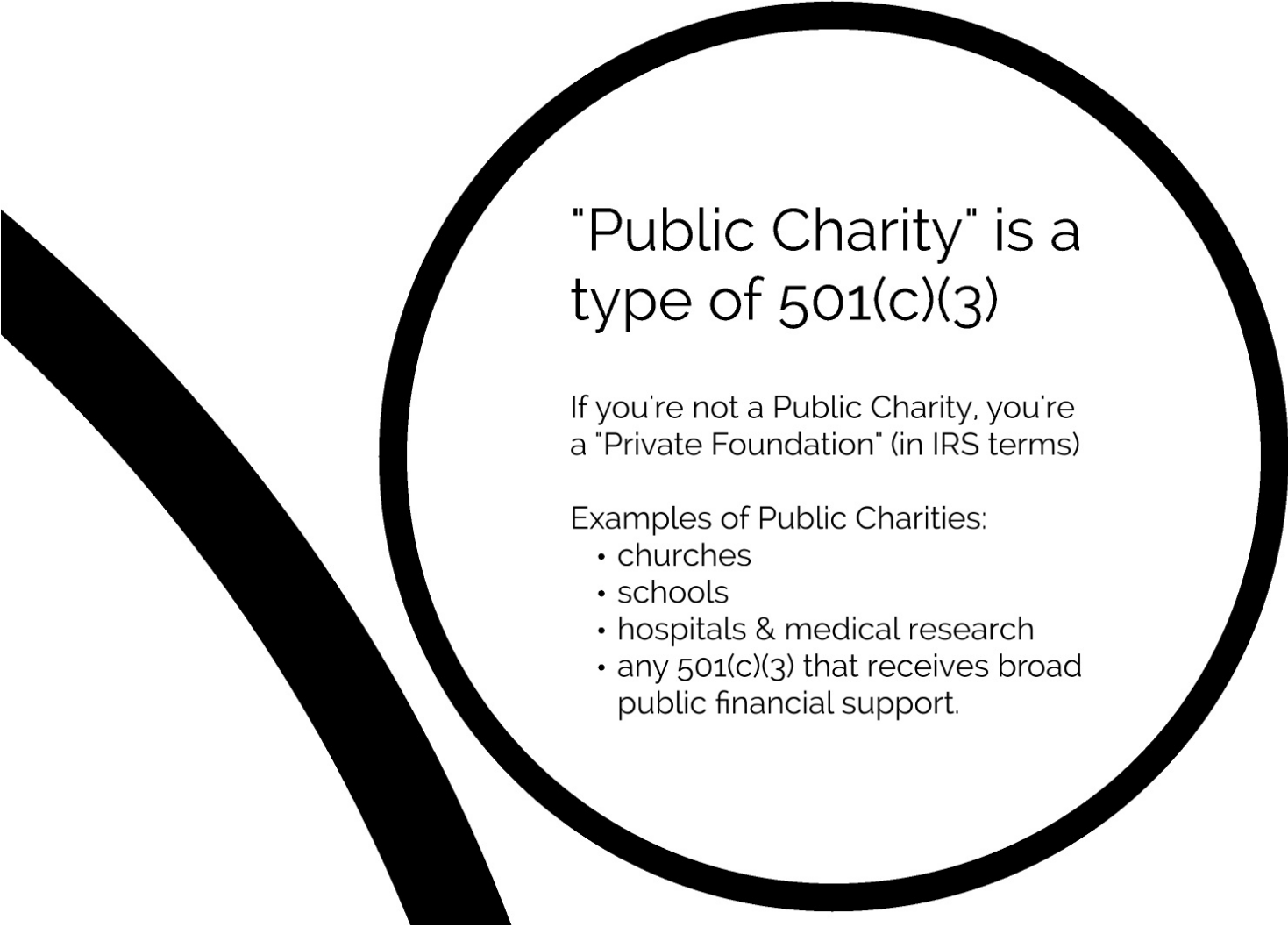
So a "tax-exempt number" is an EIN with 501(c)(3) status attached to it.

A **non-profit organization** is often but not always a 501(c)(3).

"Public Charity"
is a type of
501(c)(3)

What
about the
state level?

Other kinds
of tax-
exemption?



"Public Charity" is a type of 501(c)(3)

If you're not a Public Charity, you're a "Private Foundation" (in IRS terms)

Examples of Public Charities:

- churches
- schools
- hospitals & medical research
- any 501(c)(3) that receives broad public financial support.




What about the state level?

Exemption from state taxes - sales tax, state income tax, room-&-meals tax - is determined by the state.

So for example, to prove sales tax exemption in Massachusetts, you need a Massachusetts Department of Revenue Form ST-2.

NEYM provides this form to all local Meetings in Massachusetts.



Other kinds of tax-exemption?

29 types of 501(c) organizations!

501(c)(4) - Civic leagues

501(c)(5) - Labor organizations

501(c)(6) - Chambers of commerce

501(d) = monestaries, convents, other communal-treasury religious groups

527 = political action committees (PACs)

501(c)(3), EINs, NEYM & your meeting

EIN

501(c)(3)

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NEW ENGLAND
YEARLY MEETING
OF FRIENDS

Tax Exemption for Your Meeting

NEYM is a 501(c)(3) - ruling issued **1943**

**"The monthly and quarterly meetings
are exempt under 501(c)(3) since they
are the local units of the Yearly Meeting"**

-IRS letter of 1981

Any "church" is
automatically
tax exempt

Membership in
NEYM proves
your "church"
status

But times
are
changing...



Any "church" is automatically tax exempt

But not **recognized** as a 501(c)(3) unless it applies & gets a determination letter.

Law was written this way to avoid putting burden on churches - keep government out of church affairs. "Churches" also do not have to file Form 990.

"Church" is a technical IRS that includes any "house of worship" (synagogue, mosque, etc) as well as "conventions or associations of churches" - that's NEYM! The IRS letter of 1981 recognizes NEYM as a "church."



Membership in NEYM proves your "church" status

For decades Quaker Meetings in New England have used NEYM's EIN to prove their membership in NEYM and thus their tax exempt status.

Applying for your own 501(c)(3) is possible but quite lengthy. Frederick did it for Arthur Morgan School - 16 page form, days of work. Churches have 17 questions about structure, membership process, beliefs, etc...



But times are changing...

As the new regulations have gradually been implemented, banks are increasingly requiring separate EINs for each organization.

And as charitable foundations have become more reliant on "big data"...

Increasingly these organizations look for proof of tax-exempt status in your EIN -

Even though the IRS does not require it!

**501(c)(3), EINs,
NEYM
& your meeting**

EIN

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OF FRIENDS

Banks, foundations &
donor-advised funds
get into the act...

Banks

Granting
foundations
and donor-
advised funds

Fidelity
Guidestar
Vanguard
Goog...



Banks

... are simply following the USA
Patriot Act:

any organization that has control
over its own finances has to have its
own EIN.



Granting foundations and donor-advised funds

are combining the convenience of
having numbers in a database,

with an abundance of caution in
wanting **proof of tax-exempt
status.**



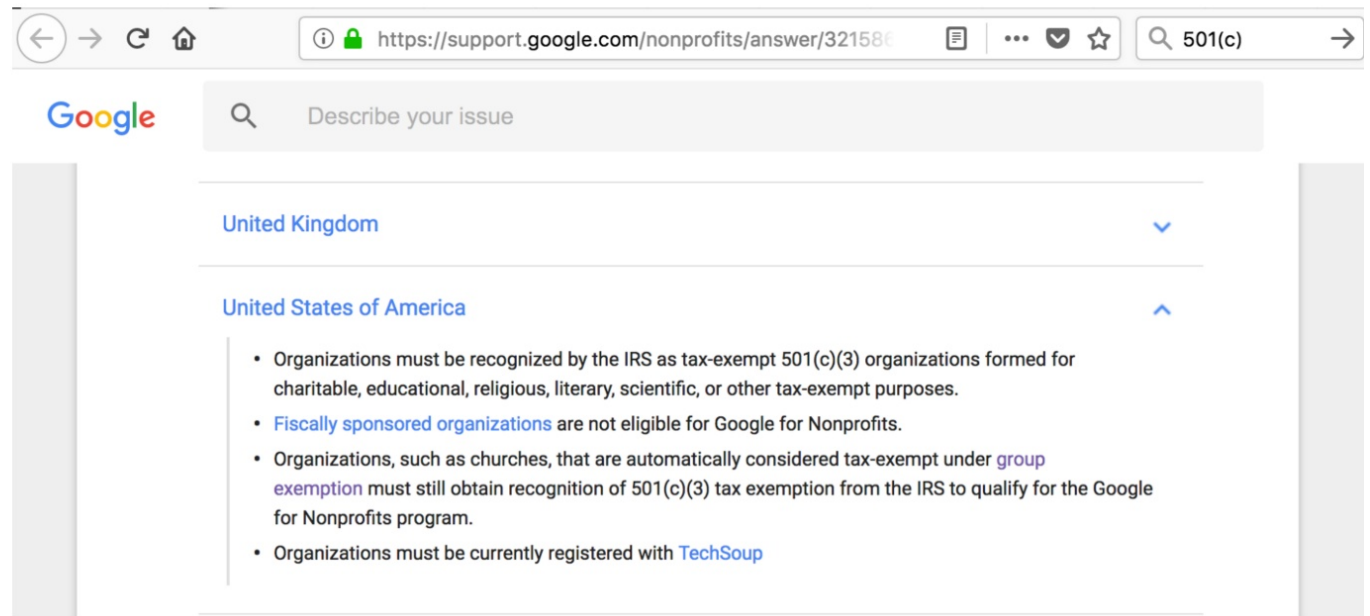
Fidelity
Guidestar
Vanguard
Google
Microsoft
TechSoup
Benevity

...are just some examples we
have run into.

Digression
: Google &
Microsoft

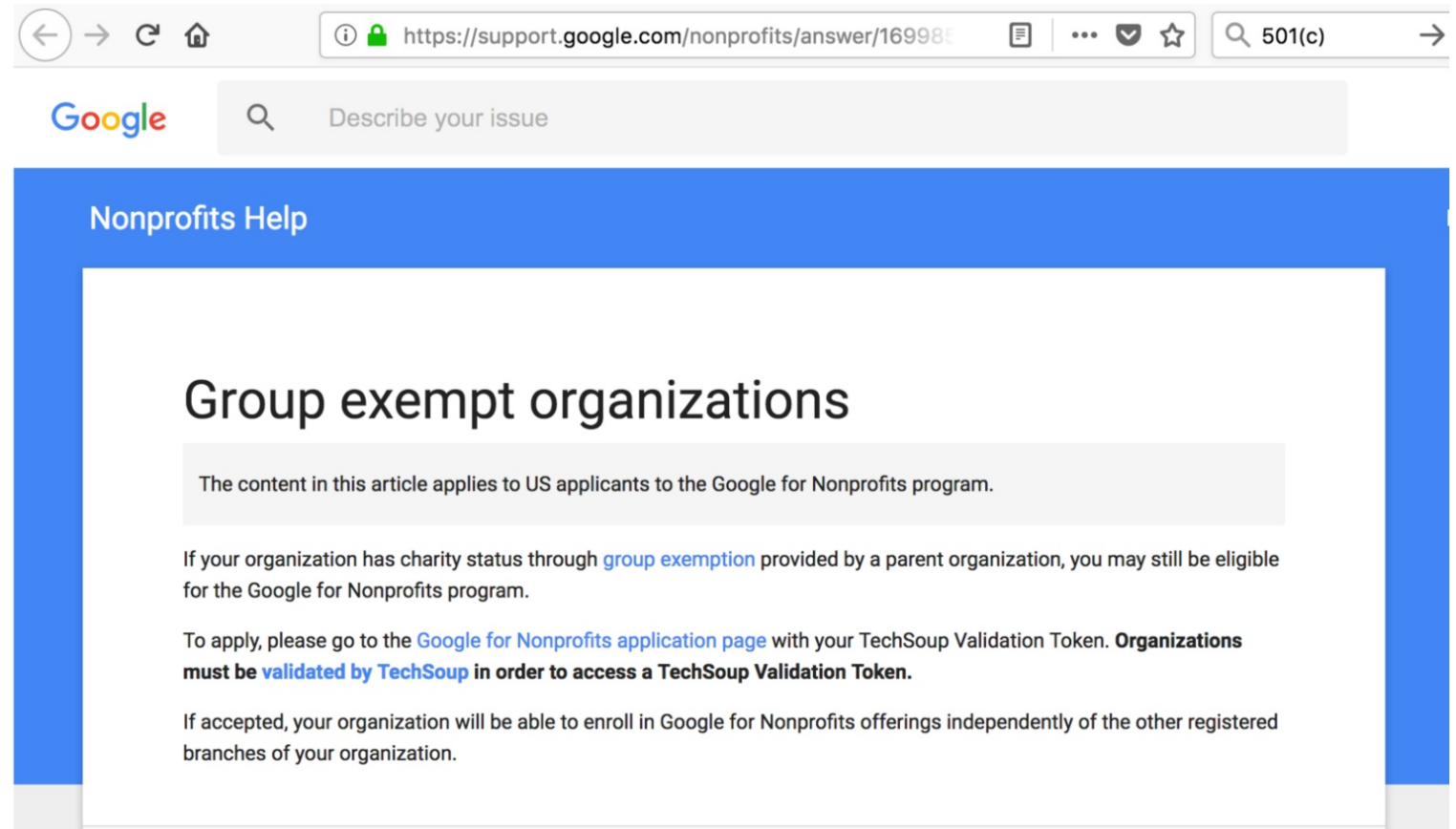
Digression: Google & Microsoft

Google for Nonprofits & Microsoft for Nonprofits both offer free or reduced-price software and services to non-profits. At first glance their instructions make it look like you need your own 501(c)(3) recognition:



But it's a smokescreen!

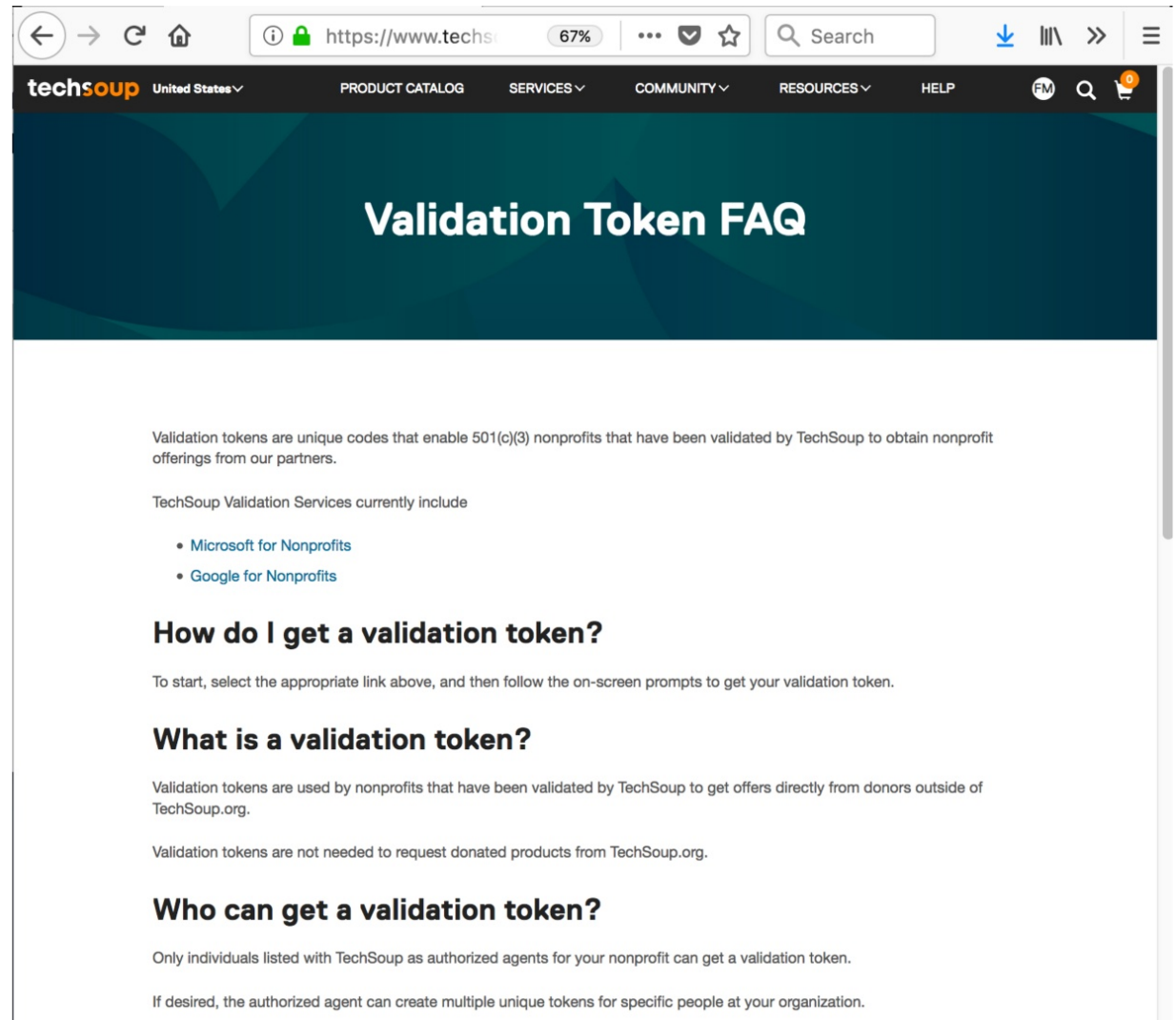
Organizations that are part of Group Exemptions simply need to get "TechSoup Validation Tokens" from their parent organization.



The screenshot shows a web browser window with the address bar displaying <https://support.google.com/nonprofits/answer/169985>. The page title is "Nonprofits Help" and the main heading is "Group exempt organizations". A grey box contains the text: "The content in this article applies to US applicants to the Google for Nonprofits program." Below this, the text reads: "If your organization has charity status through [group exemption](#) provided by a parent organization, you may still be eligible for the Google for Nonprofits program." The next paragraph states: "To apply, please go to the [Google for Nonprofits application page](#) with your TechSoup Validation Token. **Organizations must be validated by TechSoup in order to access a TechSoup Validation Token.**" The final paragraph says: "If accepted, your organization will be able to enroll in Google for Nonprofits offerings independently of the other registered branches of your organization."

TechSoup is a non-profit that provides free or low-cost software to non-profits.

NEYM has access to "Tokens" for both programs.



The screenshot shows a web browser displaying the TechSoup website. The URL is <https://www.techsoup.org>. The page title is "Validation Token FAQ". The navigation menu includes "PRODUCT CATALOG", "SERVICES", "COMMUNITY", "RESOURCES", and "HELP". The main content area explains that validation tokens are unique codes for 501(c)(3) nonprofits. It lists "Microsoft for Nonprofits" and "Google for Nonprofits" as current services. The FAQ section includes questions like "How do I get a validation token?", "What is a validation token?", and "Who can get a validation token?".

techsoup United States

PRODUCT CATALOG SERVICES COMMUNITY RESOURCES HELP

Validation Token FAQ

Validation tokens are unique codes that enable 501(c)(3) nonprofits that have been validated by TechSoup to obtain nonprofit offerings from our partners.

TechSoup Validation Services currently include

- [Microsoft for Nonprofits](#)
- [Google for Nonprofits](#)

How do I get a validation token?

To start, select the appropriate link above, and then follow the on-screen prompts to get your validation token.

What is a validation token?

Validation tokens are used by nonprofits that have been validated by TechSoup to get offers directly from donors outside of TechSoup.org.

Validation tokens are not needed to request donated products from TechSoup.org.

Who can get a validation token?

Only individuals listed with TechSoup as authorized agents for your nonprofit can get a validation token.

If desired, the authorized agent can create multiple unique tokens for specific people at your organization.

NEYM's account with TechSoup

can include any local
Meeting in NEYM.

Five meetings are
already registered...
perhaps yours would
like to be next?

501(c)(3), EINs, NEYM & your meeting

EIN

501(c)(3)

Tax
Exemption for
Your Meeting

NEYM Money & Spirit workshop Spring 2018

Contact Frederick Martin
accountsmanager@neym.org
603-562-7163 (mobile)

Group
Exemption

Banks,
foundations &
donor-advised
funds get in...



NEW ENGLAND
YEARLY MEETING
OF FRIENDS

Group Exemption

A **Group Exemption Number** or **GEN** is an IRS-issued number, like an EIN

[This section updated 2/2021]

IRS
definition:

Who uses
GENs?

NEYM
has a
GEN

How will
it work
for you?



IRS definition:

"The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization.

"This avoids the need for each of the organizations to apply for exemption individually.

"A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization."

- from the IRS website <https://www.irs.gov/charities-non-profits/group-exemptions-1>



Who uses GENs?

some examples...

Philadelphia Yearly Meeting

The UCC - United Church of Christ,
aka Congregational churches

The Catholic Church (United States
Conference of Catholic Bishops)

Evangelical Friends Church Southwest
(was California Yearly Meeting)

Organizations like the Elks and 4H

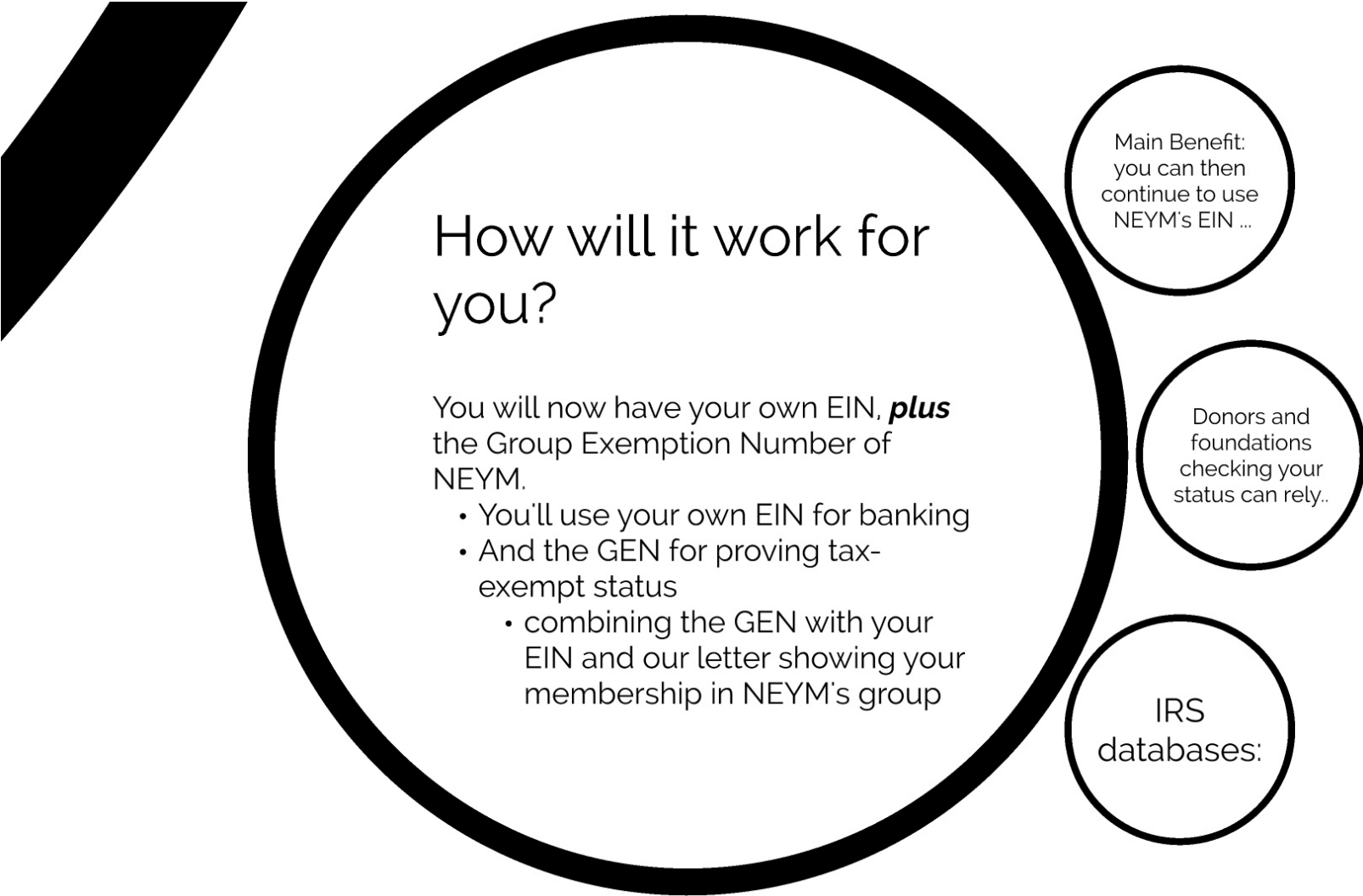


NEYM has a GEN

Member meetings of NEYM are invited to join our group exemption to simplify their tax-exemption documentation.

Contact the NEYM office to learn how to join.

Meetings can be added to (or removed from) the Group Exemption every year.



How will it work for you?

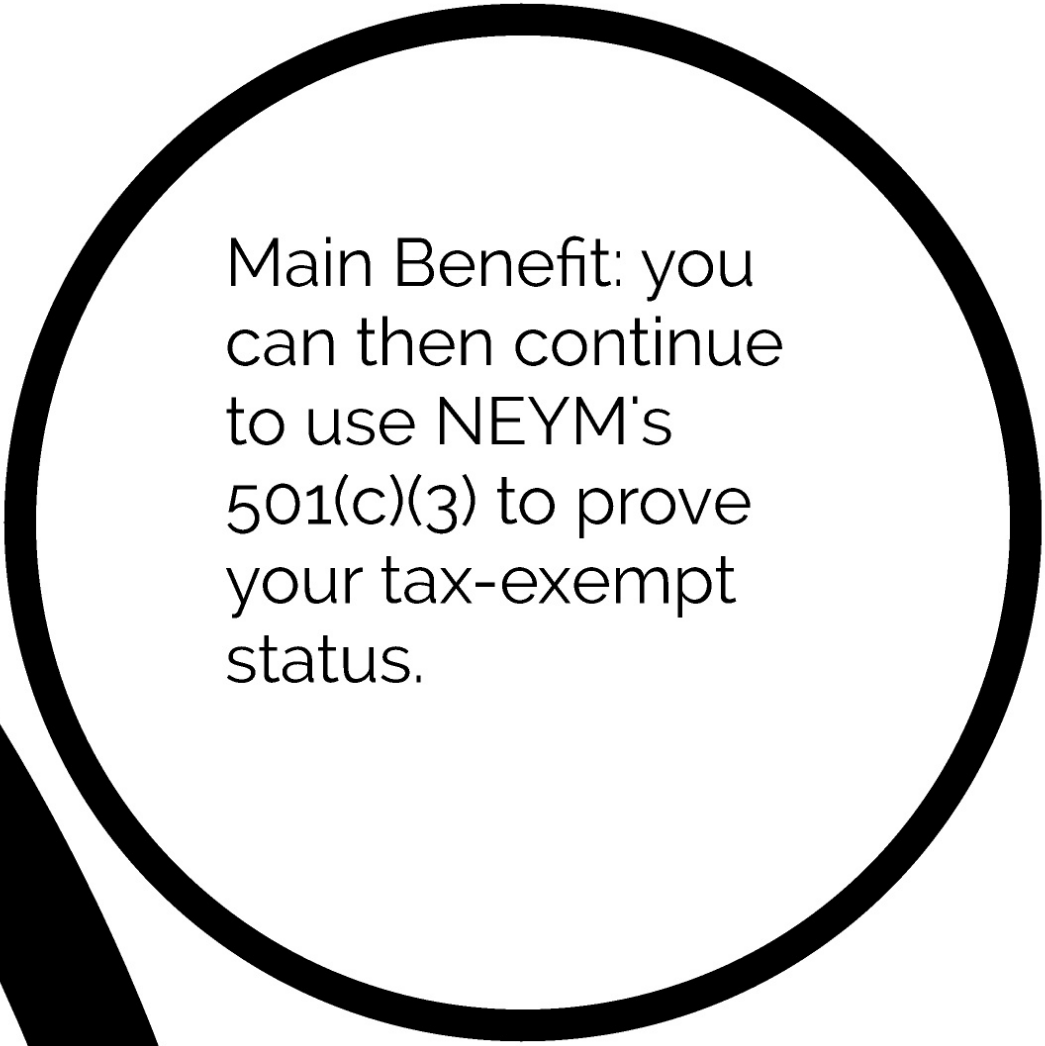

You will now have your own EIN, **plus** the Group Exemption Number of NEYM.

- You'll use your own EIN for banking
- And the GEN for proving tax-exempt status
 - combining the GEN with your EIN and our letter showing your membership in NEYM's group



Main Benefit:
you can then
continue to use
NEYM's EIN ...

Donors and
foundations
checking your
status can rely..

IRS
databases:



Main Benefit: you
can then continue
to use NEYM's
501(c)(3) to prove
your tax-exempt
status.



Donors and foundations
checking your status
can rely on our Group
Exemption.

We send you a letter verifying
that you are a part of NEYM's
group exemption; and they
can check your membership
on our website.

We are working to implement our
exemption list directly with larger
institutions.

IRS databases:

NEYM's listing in the IRS databases (once they update) will change to "Group," indicating that our member organizations are also tax-exempt.

Our listing in the larger, more robust database of exempt organizations should eventually list all of our meetings which are part of the group exemption.

Click the arrow to see four examples...

This is the simpler one:

It lists central organizations with Group Exemptions, and says "GROUP," but does not list "subordinate" members.

Home > Charities and Non-Profits > Search for Charities > Exempt Organizations Select Check

EO Select Check

Charitable Organizations

Churches and Religions Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Search for Charities

Education Sessions

Exempt Organizations Select Check is an online search tool that allows users to search for and select an exempt organization and check certain information about its federal tax status and filings. It consolidates three former search sites into one, providing expanded search capability and a more efficient way to search for organizations that:

- **Are eligible to receive tax-deductible charitable contributions (Publication 78 data).** Users may rely on this list in determining deductibility of their contributions (just as they did when Publication 78 was a separate electronic publication rather than part of *Select Check*).
Updated data posting date: 03-12-2018

Please be aware of the following when searching for organizations in this database:

- 1) *Certain eligible donees (i.e., churches, group ruling subordinates, and governmental units) may not be listed in this database. See [Other Eligible Donees](#) for more information.*

There is a more robust database that lists members of Group Exemptions; businesses like Fidelity should (presumably) be using it.

Home > Charities and Non-Profits > Exempt Organizations Business Master File Extract EO BMF

Exempt Organizations Business Master File Extract (EO BMF)

Charitable Organizations

Churches and Religions Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Search for Charities

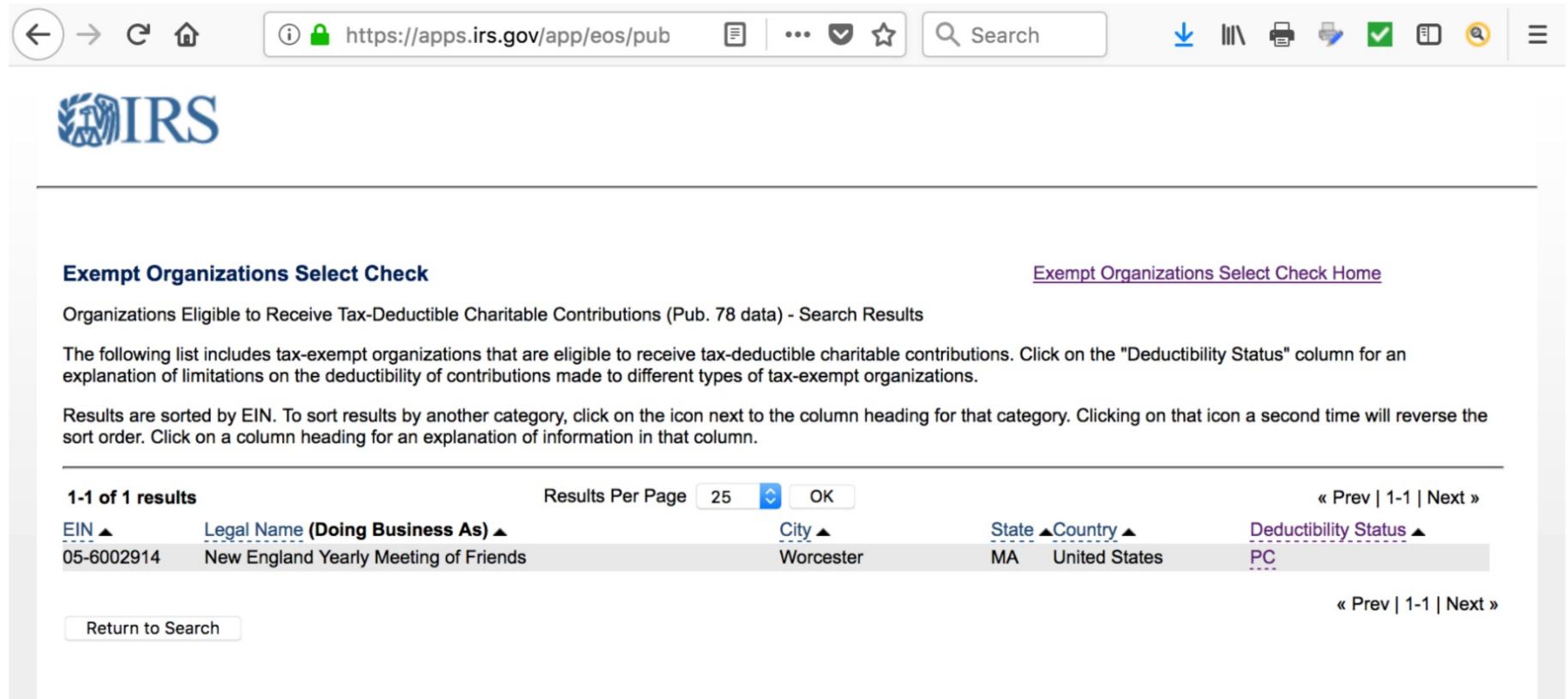
The Exempt Organization Business Master File Extract (EO BMF) includes cumulative information on exempt organizations. The data are extracted monthly and are available by state and region. The files are in comma separated value (CSV) format and can be opened by most computer applications including Excel.

- Download the [Excel Viewer](#).
- For detailed information on the files, including available fields, please review the [EO BMF information sheet](#).
- Questions about tax-exempt organizations or the content of the files? Call TE/GE Customer Account Services at 1-877-829-5500.
- [Publication 557](#), Tax-Exempt Status for Your Organization, has information on rules and procedures for exempt organizations.

Exempt Organizations Business Master File Extracts

Updated data posting date: 03/12/2018 Record Count is 1,662,827

Here's NEYM's entry in EO Select Check;
our current status is "PC" for Public Charity.



The screenshot shows a web browser window with the URL <https://apps.irs.gov/app/eos/pub>. The IRS logo is visible at the top left. The page title is "Exempt Organizations Select Check" with a link to "Exempt Organizations Select Check Home". The main heading is "Organizations Eligible to Receive Tax-Deductible Charitable Contributions (Pub. 78 data) - Search Results". Below this, there is explanatory text about the list and sorting options. A table displays search results for one organization. The table has columns for EIN, Legal Name (Doing Business As), City, State, Country, and Deductibility Status. The single result shown is for EIN 05-6002914, with the legal name "New England Yearly Meeting of Friends", located in Worcester, MA, United States, with a deductibility status of "PC". Navigation links for "Prev", "1-1", and "Next" are present above and below the table. A "Return to Search" button is located at the bottom left of the results area.

Exempt Organizations Select Check [Exempt Organizations Select Check Home](#)

Organizations Eligible to Receive Tax-Deductible Charitable Contributions (Pub. 78 data) - Search Results

The following list includes tax-exempt organizations that are eligible to receive tax-deductible charitable contributions. Click on the "Deductibility Status" column for an explanation of limitations on the deductibility of contributions made to different types of tax-exempt organizations.

Results are sorted by EIN. To sort results by another category, click on the icon next to the column heading for that category. Clicking on that icon a second time will reverse the sort order. Click on a column heading for an explanation of information in that column.


1-1 of 1 results Results Per Page 25 OK « Prev | 1-1 | Next »

EIN ▲	Legal Name (Doing Business As) ▲	City ▲	State ▲	Country ▲	Deductibility Status ▲
05-6002914	New England Yearly Meeting of Friends	Worcester	MA	United States	PC

Return to Search « Prev | 1-1 | Next »

Here's a random sample of some Massachusetts organizations with Group Exemptions:

Browser address bar: <https://apps.irs.gov/app/eos/pub>



Exempt Organizations Select Check [Exempt Organizations Select Check Home](#)

Organizations Eligible to Receive Tax-Deductible Charitable Contributions (Pub. 78 data) - Search Results

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1-15 of 15 results Results Per Page: 25 OK « Prev | 1-15 | Next »

EIN	Legal Name (Doing Business As)	City	State	Country	Deductibility Status
04-2103727	Athol Young Mens Christian Association and Subsidiary	Athol	MA	United States	GROUP
04-2104826	Society of St. Vincent De Paul in the Archdiocese of Boston Inc.	Stoughton	MA	United States	GROUP
04-2104937	Society for the Preservation of New England Antiquities Inc.	Boston	MA	United States	GROUP
04-2105894	Alumnae Association of Mount Holyoke College Inc.	South Hadley	MA	United States	GROUP
04-2183225	The Garden Club Federation of Massachusetts Inc.	Wellesley	MA	United States	GROUP
04-2254742	First Church of Christ Scientist	Boston	MA	United States	GROUP
04-2577160	Operation Friendship of America Inc.	Grafton	MA	United States	GROUP
04-2718774	Prince Henry Society of Massachusetts Inc.	Fall River	MA	United States	GROUP
04-3236982	National Network of Abortion Funds	Boston	MA	United States	GROUP
04-3314346	Angel Flight of New England Inc.	North Andover	MA	United States	GROUP
11-6035624	Czechoslovak Society of Arts and Science Inc.	Newton	MA	United States	GROUP
16-6071496	Society of Phi Zeta National Headquarters	North Grafton	MA	United States	GROUP
22-2546200	Back of the Hill Community Development Corporation	Boston	MA	United States	GROUP
22-2564833	Massachusetts Society of Genealogists Inc.	Ashland	MA	United States	GROUP
22-3422505	Fountain of Life Outreach Ministries	Chicopee	MA	United States	GROUP

Return to Search « Prev | 1-15 | Next »

501(c)(3), EINs, NEYM & your meeting

EIN

501(c)(3)

Tax
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