



Operations: GETTING IRS STATUS

DEBORAH LONG, [Triangle Jewish Genealogical Society](#) (2015) (REV. JUNE 2015)

Obtaining the appropriate recognition of the U.S.' Internal Revenue Service (IRS) for your JGS is a necessary, but fortunately, rather easy procedure. You will want to obtain IRS status for several reasons; you may need an Employer Identifying Number (EIN) to open a bank account as well as to demonstrate legitimacy to your members who are familiar with non-profit status.

You will also need the EIN and the certificate you receive from the IRS to complete the application for your organization to become a member of IAJGS.

You can apply for an EIN on-line, over the telephone, via fax or through the mail. See the [instructions](#) for Form SS-4, *Application for Employer I.D. Number*, for further details.

- To apply on-line, use the [on-line EIN application](#) available on the IRS website.
- To get an EIN over the IRS's toll-free telephone number, call (800) 829-4933. See EIN [Toll-Free Telephone Service](#) for more information.
- To request an EIN via fax, 24 hours a day / 7 days a week, dial the fax number at the location accepting applications from your state. The instructions on the Form SS-4 indicate which location will accept your faxed request.
- To receive an EIN through the mail, complete [Form SS-4](#). The [instructions](#) for the form provide the correct address.

If you apply for an EIN electronically, you will receive your EIN within 48 hours.

Don't apply for an EIN until your organization is legally formed. Nearly all organizations are subject to automatic revocation of their tax-exempt status if they fail to file a required return or notice for three consecutive years. When you apply for an EIN, the IRS presumes you're legally formed and the clock starts running on this three-year period.

As mentioned earlier, in order to be a member of IAJGS, your JGS will need an EIN. Membership in IAJGS is a nonprofit 501(c)(3) organization, and if your JGS is a member of IAJGS, it permits contributions by US residents to be tax-deductible. Your JGS does not need to be a corporation to be a member of IAJGS but it must be a nonprofit organization.

Once a year in September, IAJGS submits the information to the IRS about its member societies. IAJGS' treasurer will help you understand this process if you have any concerns.

Every year, your JGS will have to file the Form 990 (Return of Organization Exempt from Income Tax) with the IRS.

According to Shelly Weiner of JGS Michigan, "Most, if not all, of the JGSs will instead file the 990-N (Electronic Notice (e-Postcard) for Tax-Exempt Organizations, which is a simple 8-question electronic return (990-N). [There is also the 990 and the 990 EZ, but it is unlikely that a JGS would choose to fill out either of those alternatives. 990s are for organizations that have gross receipts of over \$200K OR assets over \$500K. The 990-EZ (Short Form - Return of Organization Exempt From Income Tax) are for org's with gross receipts between \$50,001-200K AND assets under \$500K.]

Due dates are always the 15th of the fifth month after the end of your fiscal year (eg, Jan-Dec fiscal year has until May 15th to file). The URL for filing is <http://epostcard.form990.org/>. You need to create an account first, so I would suggest whoever creates the account writes down the information and keep it with the legal documents for the next person to have."

For questions regarding your JGS and the IRS, please contact IAJGS' [treasurer](#) by email.