

CONGREGATION INSTRUCTIONS FOR OBTAINING AN EMPLOYER IDENTIFICATION NUMBER

(For use by congregations that have not incorporated)

Recommended Requirements:

- Computer software that will open a PDF file
- Computer connected to a printer
- Name and social security number of the coordinator of the body of elders
- Address and phone number of Kingdom Hall
- Mailing address of the coordinator of the body of elders if unable to receive mail at Kingdom Hall
- Congregation's complete name and start date

INSTRUCTIONS:

1. Go to Internal Revenue Service (IRS) Web site at www.irs.gov.
2. Under "Tools," select "Apply for an EIN Online." (If the words "Apply for an EIN Online" do not appear, select "More..." then select "Online Employer Identification Number EIN")
3. Select "APPLY ONLINE NOW." (Located near bottom center. You may need to scroll down.)
4. Click "OK" to the message "THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!"
5. Select "Begin Application." (Located at bottom center.)
6. Select "View Additional Types, Including Tax-Exempt and Governmental Organizations." (Last button on left side.) Then click "Continue."
7. Select "Church" button. Then click "Continue."
8. Click "Continue" to confirm your selection.
9. Under "Why is the Church requesting an EIN?" select "Banking purposes." Then click "Continue."
10. Under "Who is the Responsible Party for the Church?" select "Individual." Then click "Continue."
11. Under "You selected individual. Please tell us about the Responsible Party," fill in the name of the coordinator of the body of elders and his social security number (SSN).
12. Select the button "I am a duly authorized member, officer, or employee of the organization, or government entity." Then click "Continue."
13. Under "Where is the Church physically located?" fill in the Kingdom Hall address and phone number.
14. Under "Should the mail be directed to a specific person or department within your organization?" fill in the name of the coordinator of the body of elders.
15. Respond to "Do you have an address different from the above where you want your mail to be sent?" in the following manner:
 - If your Kingdom Hall is able to receive mail, select the "No" button. Then click "Continue."
 - If your Kingdom Hall is unable to receive mail, select the "Yes" button. Then click "Continue."

16. If you clicked the “Yes” button on the previous screen, then the question “What is the Mailing Address of the Church?” will appear. Fill in the mailing address of the coordinator of the body of elders. Then click “Continue.”
17. On the “Tell us about the Church” screen, fill in the field “Legal name of Church” with the complete name of the congregation. (See examples below. Note that the state name may be abbreviated, if necessary. No punctuation should appear in the name.)
 - North Congregation of Jehovah’s Witnesses, Albany, New York, may be abbreviated as:
North Congregation of Jehovahs Witnesses Albany NY
 - Grafton Congregation of Jehovah’s Witnesses, North Dakota, may be abbreviated as:
Grafton Congregation of Jehovahs Witnesses ND
18. Confirm the county and state that appear in those fields.
19. Fill in “Church start date.” The year cannot be more than 1 year in the future or more than 25 years in the past. If it is more than 25 years in the past, show the start date as 24 years, 11 months ago. Then click “Continue.”
20. Under “Tell us more about the Church,” select the “No” button on all five questions. Then click “Continue.”
21. Under “How would you like to receive your EIN Confirmation Letter?” select “Receive letter online.” Then click “Continue.”
22. Review the summary of your information and print a copy. (If you made any mistakes, you must go back to “Begin Application” and start the process all over again.) After printing, click “Submit.”
23. On the “Congratulations! Your EIN has been successfully assigned” screen, select “CLICK HERE for Your EIN Confirmation Letter.” Print two copies—one for your congregation and one for the bank. Close the PDF file. Then click “Continue.”
24. Under “Additional Information about your EIN,” click “Continue.” The process is now complete.

IMPORTANT—Retain copies of summary page and confirmation letter in the congregation file.

- When opening a bank account, you may be asked to provide organizational documents, such as articles of incorporation or a “Certified Fictitious Name Statement.” Please do not file any documents in response to such a request. However, you may provide a copy of your completed articles of association and bylaws. This document is posted on jw.org, and it is not the same as corporate articles of incorporation.
- If you are asked to provide evidence that you qualify as a “nonprofit” organization, please contact the Accounting Office to provide a letter from Christian Congregation of Jehovah’s Witnesses explaining your exempt status that you can submit to the bank.
- Once you get your bank account opened, you will need to fill out an *Authorization Agreement for ACH Credit/Debit Transactions* (TO-60) and send it to the Accounting Office to enable you to transfer funds to the branch office. **NOTE:** You may receive in the mail notification from the IRS about filing a *Form 1023* or *Form 1024* application for exemption as a church. You should not file this form.