

## Use of Federal Tax ID Number Policy

### Purpose

1. To give guidance to chapter wanting to use Kansas ENA Federal Tax ID number for their bank account purposes.
  - a. Note that there is great liability on the state's part in giving out this information, thus proper policy must be in place to govern its use.
  - b. Kansas ENA is incorporated as a not-for-profit organization. There is no more important state requirement than maintaining our corporate not-for-profit status. Having a corporate shell is what protects the State and Chapter leaders for personal liability should a claim be filed against them.

### Operational Procedures

1. All chapters wanting to use Kansas ENA Federal Tax ID number must request so in writing to the Kansas ENA Treasurer.
2. Chapter must have 3 co-signers on their accounts.
  - a. One of these must be Kansas ENA Treasurer, this will insure the Kansas ENA Treasurer can access account information.
3. Chapters using the Kansas ENA Federal Tax ID number are required to send photo copies of ALL gross receipts to Kansas ENA Treasurer **no later than January 31<sup>st</sup>**.
  - a. These receipts will be for the previous calendar year. Kansas ENA is required by IRS regulations to include this information on the state's yearly Form 990 tax filings.
    - i. Failure of a chapter using the Kansas ENA Federal Tax ID number to provide the requested receipts to Kansas ENA Treasurer will result in failure of the chapter to continuing to use Kansas ENA Federal Tax ID number and/or possible suspension of the Chapter.
4. Kansas ENA reserves the right to revoke a chapter use of the Kansas ENA Federal Tax ID Number for any reason that may jeopardize Kansas ENA's standing with the IRS or any violation that may cause Kansas ENA to lose its corporate not-for-profit status.
5. Kansas ENA also reserves the right to enforce disciplinary action on a chapter or it's Leadership for flagrant misuse of the Kansas ENA Federal Tax ID number. This can range from a warning, to removal of officers, to revoking of the chapter's charter depending on the severity of the infraction.



Adopted: 12/09/2011

Revised:

Review: