



WISCONSIN FFA

ALUMNI AND SUPPORTERS

Tax Tips for Alumni Chapters

Local and state FFA and FFA Alumni and supporters chapters and associations must file for their own employer identification number (EIN) which is required when filing the IRS Form 990/990-N.

The EIN is also required when bank accounts are opened, or other investments are established that generate interest or dividends for the local or state FFA and FFA Alumni and supporters chapters and associations.

Obtaining an EIN

- 1. Go to the IRS website at: <https://sa.www4.irs.gov/modiein/individual/index.jsp>
- 2. Click “Begin Application”
- 3. Select View Additional types including Tax Exempt & Governmental Organizations and click “Continue >>”
- 4. Select Other Non Profit/Tax Exempt Organizations and click “Continue >>”
- 5. Confirm your selection and click “Continue >>”
- 6. Select Banking Purposes and click “Continue >>”
- 7. Chose Individual as the Responsible Party and click “Continue >>”
- 8. Enter the name and social security number of the primary contact for your alumni chapter
- NOTE: This should NOT be your local agricultural educator or the school address.

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- Select I am responsible and duly authorized member or officer having knowledge of this organization's affairs and click "Continue >>"
- 9. Enter the mailing address and phone number of the alumni chapter or association and additional information requested.
- 10. Verify your physical location and select either Accept As Entered or Accept Database Version Enter the legal name of organization, Trade name/Doing business as, County, State, and start date.
- NOTE: Be sure the name you supply the IRS is the same name on record with National FFA Alumni and Supporters. All Legal Names are required to include "FFA Alumni".
- If you would like to do business as something other than "_____ FFA Alumni and Supporters" this is where you would enter that name.

Almost Done

- 11. Check appropriate answers to questions (most likely all NO) to the following questions:
 - Does your business own a highway motor vehicle with a taxable gross weight of 55,000 pounds or more?
 - Does your business involve gambling/wagering?
 - Does your business need to file Form 720 (Quarterly Federal Excise Tax Return)?
 - Does your business sell or manufacture alcohol, tobacco, or firearms?
 - Do you have, or do you expect to have, any employees who will receive Forms W2 in the next 12 months?*(Forms W-2 require additional filings with the IRS.) This may apply for some state associations.
- Click “Continue >>”
- 12. Select Other and click “Continue >>”
- 13. Select Other again and type in “Educational Support”, click “Continue >>”
- 14. Select how would you like to receive your EIN confirmation and click “Continue >>”
- Your number should arrive shortly after completing this process if you selected email confirmation.
- 15. CONGRATULATIONS! You have completed the EIN application process

Joining with National FFA 501c3

- Once you have an EIN you may register.
- Complete and submit the “Application for National FFA’s 501c3 Status”.
- <https://ffa.app.box.com/s/vh1d4ibsgbyskfu2401yv58wmeahcpxn/file/293109670069>
- Once received by National FFA, they will contact the IRS and have your EIN linked to the FFA Group Exemption Number (GEN). A letter will then be sent to the FFA Alumni and supporters chapter/association indicating they’ve been linked and provide information verifying the GEN.

Tax Exempt Vs. 501c3

- Tax Exempt – You do not have to pay taxes on purchases for ag departments, etc.
- 501c3 – Those who contribute to your organization can deduction those contributions because you provide your EIN. Thus, you need to file the proper forms.

Tax Exempt Application

- The Group Exemption GEN only gives tax exemption from federal income taxes. It does not apply to state income taxes or sales taxes, as these are governed by a particular state.
- In order to be sales tax exempt at the state level, all local and state FFA and FFA Alumni and supporters chapters and associations will have to contact the state agency that manages sales taxes. This is the State Department of Revenue.
- <https://www.revenue.wi.gov/DORForms/s-103.pdf>
- The agency should have a form for chapters/associations to use to request exemption from sales tax and they can indicate that the chapter/association is exempt from federal income taxes under the National FFA's GEN and include that information with the application.

Forms to File

- 990 N – Chapters that made less than \$ 50,000 Gross Receipts
 - Paperless Only
 - <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>
- 990 EZ - Chapters with Gross Receipts less than \$200,000 and total assets less than \$500,000
 - <https://www.irs.gov/forms-pubs/about-form-990-ez>
- 990 - Chapter with Gross Receipts of \$200,000 or more and Total Assets of \$500,000 or more
 - <https://www.irs.gov/forms-pubs/about-form-990>