



JCI Programming & Professional
Development Series

CHAPTER DEVELOPMENT NEW CHAPTER ADMIN, TAXES & HANDY LINKS FOR ADVICE

JCI USA Support

- Chapter Set Up & Paperwork
- Social Media Strategy and Media help
- Visits to boost profile and morale
- Helping start a chapter plan
- Help identify members and leaders
- Connect you with JCI Alumni
- Reasons why a chapter folded
- Advice and mentorship – give me a call!

Tax Information & Paperwork

Your IRS status would be a 501C4 – JCI USA will take care of the 1024 form under our TAX ID. JCI Chapters are unable to be 5013C

First – get your EIN Tax ID – powerpoint at the back of this deck with step by step Guide

File IRS form 8976 is required within 60 days of formation for all organizations started after 2015.

IRS form 990 needs submitting yearly

You do NOT need to file 1024 / 1024A / 1023-EX

IRS Form Details

A newly extended chapter doesn't need to file a form 1024, since they will get their exemption from the group extension that the USJC's hold.

If a chapter doesn't file their 990N e-postcard (or another 990 form) for three years in row the IRS can revoke their exemption for non filing.

If you do not file your 990N then you can be revoked and have to fill out a new 1024 form and pay the IRS fees. Fees will be determined by the IRS

Form 8976

New legislation enacted at the end of 2015 added Section 506 to the Internal Revenue Code. Section 506 requires an organization to notify the IRS of its intent to operate as a Section 501(c)(4) organization. The IRS has developed a new form – Form 8976 – that organizations should use to provide this notification.

The Form 8976 Electronic Notice Registration System allows organizations to complete the notification process, keeps account information current and enables organizations to receive secure, digital communications from the IRS.

A fee of \$50 must be submitted to Pay.gov within 14 days of submitting Form 8976 to complete your organization's notification. If you don't submit the fee within 14 days, your form will be rejected.

<https://www.irs.gov/charities-non-profits/electronically-submit-your-form-8976-notice-of-intent-to-operate-under-section-501c4>

Form 8976

Form 8976 and the corresponding fee may only be completed and submitted electronically. There is no paper form.

This is a one-time notification. However, you will have to file annual information returns or notices (e.g., Form 990, Form 990-EZ, or Form 990-N) depending on your total assets and gross receipts.

The 1024 form that JCI will file for you does not count as filing form 8976

In general, an organization that intends to be described in Section 501(c)(4) must notify the IRS that it is operating as a Section 501(c)(4) organization within 60 days of its formation.

There are certain exceptions to the notification requirement. Organizations that filed a Form 990 (or, if eligible, Form 990-EZ or Form 990-N) or a Form 1024 seeking a determination letter recognizing exemption under Section 501(c)(4) on or before July 8, 2016, are not required to file the notification. For additional information, please refer to Rev. Proc. 2016-41.

What Else Do I Need?

- Director liability insurance – if something goes wrong you don't want to be sued!
- Certify your chapter with you State Secretary Of State Office (this is in addition to any Jaycee State admin)
- Please note each State has different non profit and tax laws and codes
- By Laws and A Constitution / Policy Guide (we have a framework you can use)

Tax Information & Paperwork - 990

Visit

<https://www.irs.gov/charities-non-profits/annual-exempt-organization-returns-notices-and-schedules>

Charities and non-profits can file the following forms electronically through an IRS Authorized e-File Provider.

Form 990, Return of Organization Exempt from Income Tax.

Form 990-EZ, Short Return of Organization Exempt from Income Tax.

Form 990-PF, Return of Private Foundation.

Form 990-N (e-Postcard)

How To Start A Non Profit

IRS Tax

<https://www.irs.gov/charities-non-profits/applying-for-tax-exempt-status>

FAQS

<https://www.thebalance.com/starting-nonprofit-organization-4073042>

Insurance

<https://www.thebalance.com/insurance-nonprofits-should-consider-2502320>

<http://www.blueavocado.org/content/board-members-guide-nonprofit-insurance>

How To Start A Non Profit

By Laws & Roberts Rules Of Order

<https://nonprofitally.com/start-a-nonprofit/nonprofit-bylaws/>

<http://grantspace.org/tools/knowledge-base/nonprofit-management/establishment/nonprofit-bylaws>

<https://robertsrules.org/>

Obtaining EIN Number

Steps for Obtaining Your Chapter's EIN Number

<https://sa2.www4.irs.gov/modiein/individual/index.jsp>

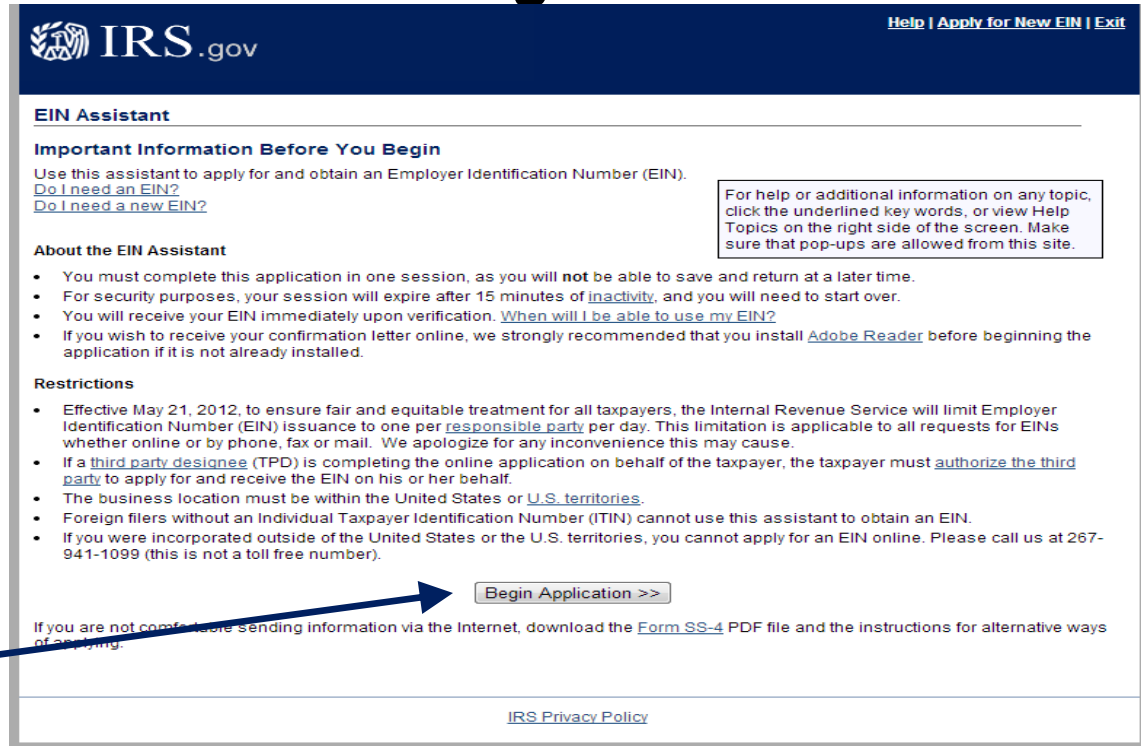
Click the link to begin

Obtaining EIN Number

IRS Home Page

After clicking on the link you will be taken to IRS home page to begin.

When ready, click begin application.



The screenshot shows the IRS.gov EIN Assistant page. At the top right, there are links for 'Help', 'Apply for New EIN', and 'Exit'. The main heading is 'EIN Assistant'. Below it, there is a section titled 'Important Information Before You Begin' with two links: 'Do I need an EIN?' and 'Do I need a new EIN?'. A callout box on the right contains text about help and additional information. The 'About the EIN Assistant' section contains a bulleted list of instructions and restrictions. At the bottom, there is a 'Begin Application >>' button. A blue arrow points from the text 'When ready, click begin application.' to this button. At the bottom of the page, there is a link for 'IRS Privacy Policy'.

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](#)

Obtaining EIN Number

Chose 'View Additional Types, Including Tax-Exempt and Government Organization' then press 'Continue'

IRS.gov [Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

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

What type of legal structure is applying for an EIN?

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."

- [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.

[<< Back](#) [Continue >>](#)

Help Topics

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


Obtaining EIN Number

Chose 'Other Non-Profit/Tax-Exempt Organization' and press 'Continue'

The screenshot shows the IRS EIN Assistant application interface. At the top, the IRS logo and ".gov" are visible on the left, and "Help | Apply for New EIN | Exit" is on the right. Below the header, a progress bar indicates the current step: "Your Progress: 1. Identify | 2. Authenticate | 3. Addresses | 4. Details | 5. EIN Confirmation". The main content area is titled "Additional Types" and contains the instruction: "Choose the type you are applying for. You can click the underlined terms for a description." There are two columns of radio button options. The first column includes: 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, and Homeowners/Condo Association. The second column includes: 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, and Other Non-Profit/Tax-Exempt Organizations. The "Other Non-Profit/Tax-Exempt Organizations" option is selected. At the bottom, there are two buttons: "<< Back" and "Continue >>". Two blue arrows point from the "Other Non-Profit/Tax-Exempt Organizations" option to the "Continue >>" button. On the right side of the form, there is a "Help Topics" section with a question mark icon and the text: "What if I still do not know what type of structure or organization to choose?".

Obtaining EIN Number

Confirm your selection by pressing 'Continue'



IRS.gov [Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

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

Please confirm your selection.

Confirm your selection of **Other Non-Profit/Tax-Exempt Organizations** as the type of structure applying for an EIN.

What it is...

- A non-profit organization is an entity organized and operated for one or more of the purposes listed under Section 501(a) of the Internal Revenue Code.

What it is not...

- A business or organization organized for profit.
- A sole proprietorship or partnership.

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](#)

Help Topics

- [What is the difference between non-profit and tax-exempt status?](#)
- [How does my organization receive formal recognition as a tax-exempt organization by the IRS?](#)
- [What if I am not sure my organization would qualify as a tax-exempt organization?](#)

Obtaining EIN Number



[Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

Your Progress:

1. Identify

2. Authenticate

3. Addresses

4. Details

5. EIN Confirmation

Why is the Corporation requesting an EIN?

Note: If you were incorporated outside of the United States or [U.S. territories](#), you cannot apply for an EIN online. Please call us at 267-941-1099 (this is not a toll free number). Please exit the application by clicking "Exit" above.

Otherwise, choose one reason that best describes why you are applying for an EIN.

- Started a new business**
Select this option if you are beginning a new business.
- Hired employee(s)**
Select this option if you already have a business and need to hire employees.
- Banking purposes**
Select this option if the reason for applying for the EIN is strictly to satisfy banking requirements or local law.
- Changed type of organization**
Select this option if you are changing the type of organization you currently operate, such as changing from a sole proprietor to a partnership, changing from a partnership to a corporation, etc.
- Purchased active business**
Select this option if you are purchasing a business that is already in operation.

[Continue >>](#)

[IRS Privacy Policy](#)

Help Topics

- [? I do not see my reason for applying here. What should I choose?](#)
- [? What if more than one reason applies to me?](#)

Select 'Started a new business' then press 'continue'



Obtaining EIN Number

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

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

Please choose one:

- Individual
- Existing business

<< Back Continue >>

Select 'Individual' then
press 'Continue'

Obtaining EIN Number

Fill in the field with your info and select 'I am president, CEO, or other' then press continue

IRS.gov [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 *

Middle name/initial

Last name *

Suffix (Jr, Sr, etc.)

SSN/ITIN * - -

Choose One: *

- I am the president, CEO, or other [corporate officer](#) who can [legally bind the corporation](#).
- I am a third party applying for an EIN on behalf of this corporation.

Before continuing, please review the information above for typographical errors.

[IRS Privacy Policy](#)

Obtaining EIN Number

Fill in fields your chapter's address and phone number then press continue.

 [Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

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

* Required fields

The only special characters allowed for street and city are - and /.
Note: Must be a U.S. address. Do not enter a P.O. box. [For military addresses click here.](#)

Street *

City *

State/U.S. territory *

ZIP code *


Phone number * - -

Should the mail be directed to a specific person or department within your organization? (This is commonly referred to as the "Care Of" name.)

If yes, please enter name:

Do you have an address **different** from the above where you want your mail to be sent? * Yes No

Before continuing, please review the information above for typographical errors.



Obtaining EIN Number

Enter fields for your chapter info (name, location, date started).

Closing month of accounting year will be 'DECEMBER' then press 'Continue'

The screenshot shows the IRS EIN Assistant web form. At the top, the IRS logo and ".gov" are on the left, and "Help | Apply for New EIN | Exit" is on the right. Below the header, the title "EIN Assistant" is centered. A progress bar shows five steps: "1. Identify ✓", "2. Authenticate ✓", "3. Addresses ✓", "4. Details", and "5. EIN Confirmation".

Under the progress bar, there is a section for "Required fields" with instructions: "The only punctuation and special characters allowed are hyphen (-) and ampersand (&). The legal name may not contain any of the following endings: LLC, PLLC, LC. The trade name may not contain an ending such as 'LLC', 'LC', 'PLLC', 'PA', 'Corp', or 'Inc'." Below this are several input fields:

- "Legal name of Corporation (must match articles of incorporation, if filed) *": A text box containing "XYZ Junior Chamber".
- "Trade name/Doing business as (only if different from legal name)": An empty text box.
- "County where Corporation is located *": A text box containing "XYZ County".
- "State/Territory where Corporation is located *": A dropdown menu showing "WASHINGTON (WA)".
- "State/Territory where articles of incorporation are (or will be) filed *": A dropdown menu showing "WASHINGTON (WA)".
- "Date Corporation started or acquired *": Two dropdown menus showing "OCTOBER" and "2013".
- "Closing month of accounting year *": A dropdown menu showing "DECEMBER".

At the bottom of the form, there is a warning: "Before continuing, please review the information above for typographical errors." Below this is a "Continue >>" button. Blue arrows point from the text on the left to the corresponding fields in the form.

Obtaining EIN Number

Fill out the correct fields.

Note: If you have charitable gambling please select yes for the 2nd question. If you have any employees, please select yes for the 5th question.

The screenshot shows the IRS EIN Assistant interface. At the top is the IRS.gov logo. Below it, the title "EIN Assistant" is displayed. A progress bar indicates the user is on step 4, "Detail", with previous steps "1. Identify", "2. Authenticate", and "3. Addresses" marked as complete. The main content area is titled "* Required fields" and contains five questions, each with "Yes" and "No" radio button options. The questions are: 1. Does your business own a highway motor vehicle with a taxable gross weight of 55,000 pounds or more? (No selected). 2. Does your business involve gambling/wagering? (No selected). 3. Does your business need to file Form 720 (Quarterly Federal Excise Tax Return)? (No selected). 4. Does your business sell or manufacture alcohol, tobacco, or firearms? (No selected). 5. Do you have, or do you expect to have, any employees who will receive Forms W-2 in the next 12 months? (No selected). Below the questions is a blue arrow pointing right and a "Continue >>" button.

IRS.gov

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Detail

* Required fields

Does your business own a [highway motor vehicle](#) with a [taxable gross weight](#) of 55,000 pounds or more? * Yes No

Does your business involve [gambling/wagering](#)? * Yes No

Does your business need to file [Form 720](#) (Quarterly Federal [Excise Tax Return](#))? * Yes No

Does your business sell or manufacture alcohol, tobacco, or firearms? * Yes No

Do you have, or do you expect to have, any [employees who will receive Forms W-2](#) in the next 12 months? * (Forms W-2 require additional filings with the IRS.) Yes No

Before continuing, please review the information above.

Continue >>

Obtaining EIN Number

Select 'Other' then press
'Continue'



[Help | Apply for New E](#)

EIN Assistant

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

What does your business or organization do?

Choose **one** category that best describes your business. Click the underlined links for additional examples for each category.

- [Accommodations](#)
Casino hotel, hotel, or motel.
- [Construction](#)
Building houses/residential structures, building industrial/commercial structures, specialty trade contractors, remodelers, heavy construction contractors, land subdivision contractors, or site preparation contractors.
- [Finance](#)
Banks, sales financing, credit card issuing, mortgage company/broker, securities broker, investment advice, or trust administration.
- [Food Service](#)
Retail fast food, restaurant, bar, coffee shop, catering, or mobile food service.
- [Health Care](#)
Doctor, mental health specialist, hospital, or outpatient care center.
- [Insurance](#)
Insurance company or broker.
- [Manufacturing](#)
Mechanical, physical, or chemical transformation of materials/substances/components into new products, including the assembly of components.
- [Real Estate](#)
Renting or leasing real estate, managing real estate, real estate agent/broker, selling, buying, or renting real estate for others.
- [Rental & Leasing](#)
Rent/lease automobiles, consumer goods, commercial goods, or industrial goods.
- [Retail](#)
Retail store, internet sales (exclusively), direct sales (catalogue, mail-order, door to door), auction house, or selling goods on auction sites.
- [Social Assistance](#)
Youth services, residential care facility, services for the disabled, or community food/housing/relief services.
- [Transportation](#)
Air transportation, rail transportation, water transportation, trucking, passenger transportation, support activity for transportation, or delivery/courier service.
- [Warehousing](#)
Operating warehousing or storage facilities for general merchandise, refrigerated goods, or other warehouse products; establishments that provide facilities to store goods but do not sell the goods they handle
- [Wholesale](#)
Wholesale agent/broker, importer, exporter, manufacturers' representative, merchant, distributor, or jobber.
- Other

<< Back

Continue >>

Obtaining EIN Number

Select 'Other' again and fill in the box with the mission statement. Then press 'Continue'

IRS.gov [Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

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

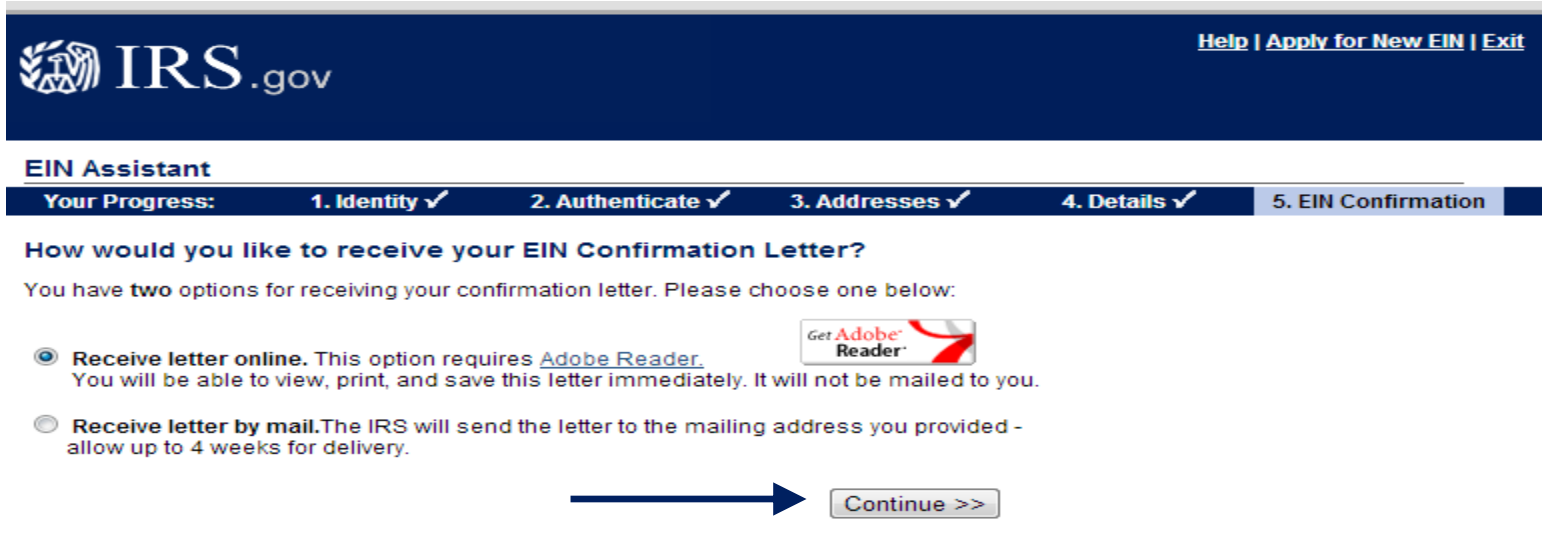
You have chosen Other.

Please choose one of the following that best describes your primary business activity:

- Consulting
- Manufacturing
- Organization (such as religious, environmental, social or civic, athletic, etc.)
- Rental
- Repair
- Sell goods
- Service
- Other – please specify your primary business activity:

[IRS Privacy Policy](#)

Obtaining EIN Number



The screenshot shows the IRS.gov EIN Assistant application page. At the top left is the IRS logo and ".gov". At the top right are links for "Help", "Apply for New EIN", and "Exit". Below the header is a progress bar with five steps: "1. Identity ✓", "2. Authenticate ✓", "3. Addresses ✓", "4. Details ✓", and "5. EIN Confirmation". The current step is "5. EIN Confirmation". The main heading is "How would you like to receive your EIN Confirmation Letter?". Below this is the instruction: "You have two options for receiving your confirmation letter. Please choose one below:". There are two radio button options: "Receive letter online. This option requires [Adobe Reader](#). You will be able to view, print, and save this letter immediately. It will not be mailed to you." and "Receive letter by mail. The IRS will send the letter to the mailing address you provided - allow up to 4 weeks for delivery." To the right of the first option is a small "Get Adobe Reader" button. Below the options is a blue arrow pointing to a "Continue >>" button.

Select how you would like to receive your EIN Confirmation letter then press 'Continue'

Obtaining EIN Number

Review all chapter information then click 'Submit' to send your request and receive your EIN

| | |
|---|--------------------------------------|
| Date Corporation started or acquired: Closing month of accounting year: State/Territory where articles of organization are (or will be) filed: | OCTOBER 2013 DECEMBER AL |
| Addresses | |
| Physical Location: | 1005 W STATE ST CRANBURY AK 66666 |
| Phone Number: | 666-666-6666 |
| Responsible Party | |
| Name: SSN/ITIN: | XXX-XX-0501 |
| Principal Business Activity | |
| What your business/organization does: Principal products/services: | OTHER CREATING POSITIVE CHANGE |
| Additional Corporation Information | |
| Owns a 55,000 pounds or greater highway motor vehicle: | NO |
| Involves gambling/wagering: | NO |
| Involves alcohol, tobacco or firearms: | NO |
| Files Form 720 (Quarterly Federal Excise Tax Return): | NO |
| Has employees who receive Forms W-2: | NO |
| Reason for Applying: | STARTED A NEW BUSINESS |

We strongly recommend you print this summary page for your records as this will be your only copy of the application. You will not be able to return to this page after you click the "Submit" button.

Click "Submit" to send your request and receive your EIN.

Once you submit, please wait while your application is being processed. It can take up to two minutes for your application to be processed.

[IRS Privacy Policy](#)

Questions

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