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How to Reach Tax-Exempt Status with the IRS

The process for obtaining tax-exempt status with the IRS can be tricky and daunting. Here is a step-by-step process as to how to accomplish the task.

1. Obtain an **Employer Identification Number (EIN)**. You need to complete a SS4 Form either online or in hardcopy. The hardcopy form is more straightforward. It may be downloadable at <http://www.irsein.org/ss4-download.pdf>.

Here are tips if you decide to complete the hardcopy form.

- a. **3** – Either Treasurer or Chairman
- b. **8a** – Check no
- c. **9a** – Check “other nonprofit organization (specify)” and write “501(c)3”
- d. **10** – Check “Banking purpose,” and write “Open Banking Account”
- e. **11** – When your chapter received its Letter Temporary
- f. **12** – December
- g. **16** – Check “Other,” and write “Fraternal”
- h. **17** – Write “Fraternal Organization”
- i. **Third Party Designee** – List Massachusetts DeMolay at 186 Tremont St. Boston, MA 02111 for these fields.
- j. If you have any questions not already answered in these tips, you can reference <http://www.irs.gov/pub/irs-pdf/iss4.pdf> or email David Abbott at david.abbott@mademolay.org

2. If you fill out the hardcopy, you can either fax or mail it to your local IRS Service Center. You can find your local center at <http://www.irs.gov/localcontacts/index.html>

3. Once you receive your EIN from the IRS, you need to complete a **990-N Form** (annually by May 1st) for chapters that have **less** than \$25,000 (if your chapter has \$25,000 or more, then you must complete a regular 990 Form). Go to <http://epostcard.form990.org/> to begin the process.

4. While filling out the 990-N Form, you must also complete the most up-to-date **Financial Report Form** for Massachusetts DeMolay. This can be found under Chapter Support Forms in the Downloads section of www.mademolay.org or [click here for the actual form](#).

5. After completion of the 990-N, print the confirmation page and attach it to your completed Financial Report Form. Then mail your documents into the Massachusetts DeMolay Office at 186 Tremont St. Boston, MA 02111. Massachusetts DeMolay will handle the rest of the paperwork from there!



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You will need to complete and submit a 990-N Form and Financial Report Form every year. Your EIN stays with you unless you fail to submit a 990-N form for three years in a row (thus the SS4 Form is completed only once). If you lose your tax-exempt status and need to reapply, you will need to spend \$400 and complete a 26 page reapplication form.