

# CENTRAL UNIFIED SCHOOL DISTRICT

4605 N. Polk Avenue  
Fresno, CA 93722  
Phone: (559) 274-4700

## School-Connected Organizations



### Compliance with Board Policy & Administrative Regulation 1230

Prepared by: CUSD Business and H.R. Office

Revised: January 2011

# CONTENTS

## CENTRAL UNIFIED SCHOOL DISTRICT SCHOOL-CONNECTED ORGANIZATIONS

Included in this packet are instructions on what is required to form or continue a school-connected organization, such as a PFC, PTA or Booster Club, in the Central Unified School District, per Board Policy and Administrative Regulation (AR) 1230. If you are interested in forming or continuing a school-connected organization, please follow the guidelines in this packet.

	<b>General Information</b>	<b>3</b>
<b>I.</b>	<b>Board Policy 1230</b>	<b>4</b>
	<b>AR 1230</b>	<b>5</b>
<b>II.</b>	<b>How to Get Started</b>	
	<b>A. Federal Tax Identification Number</b>	<b>7</b>
	<b>1. Form (IRS SS-4)</b>	<b>8</b>
	<b>2. Instructions</b>	<b>9</b>
	<b>B. Bylaws and Written Statement of Purpose</b>	<b>14</b>
	<b>C. Insurance Requirements</b>	<b>16</b>
<b>III.</b>	<b>Annual Compliance</b>	
	<b>A. Authorization Compliance</b>	
	<b>1. Instructions</b>	<b>17</b>
	<b>2. Forms</b>	<b>19</b>
	<b>B. Financial Compliance</b>	
	<b>1. Instructions</b>	<b>22</b>
	<b>2. Forms</b>	<b>23</b>

## ***Central Unified School District's School-Connected Organizations***

### **general information . . .**

The purpose of this handout is to inform school principals and individuals of what is required to start or continue to operate an authorized school-connected organization in Central Unified School District.

The information contained in this handout informs the school site and the organization of what is needed for starting a school-connected organization and what is required to continue operating that organization per the Central Unified School District's Board Policy 1230 AR.

This handout is indexed by section with information, forms, and directions on who to call for questions or to request additional copies of the handout. We are hopeful that the information contained in this handout will answer all your questions and supply you with the correct information to start or update your school-connected organization's information in order to be in compliance with this board policy.

This information was prepared by the Human Resources and Business Office of Central Unified School District. Any questions, or requests for additional copies, please call the Internal Auditor/Controller, Yolanda Balladares at 274-4700, in the business office.

Thank you for your cooperation . . .

# I. Board Policy

***BP 1230***

## **SCHOOL-CONNECTED ORGANIZATIONS**

The Governing Board recognizes that parents/guardians may wish to organize clubs for the purpose of supporting the educational program and/or extracurricular programs such as athletic teams, debate teams, and musical groups. The Board supports such activities and welcomes parental interest and participation. Parent/guardian clubs shall be especially careful not to seek advantages for the activities they support if those advantages might be detrimental to the entire school program.

The Board requires parent/guardian clubs to have a written statement of purpose and bylaws. The Board recognizes that these organizations are only independent of the school or district if they have established themselves as a non-profit corporation. In order to protect the district and students, the Superintendent or designee shall establish appropriate controls for the relationship between such organizations and the district.

*(cf. 1321 - Solicitation of Funds from and by Students)*  
*(cf. 3290 - Gifts, Grants and Bequests)*

Groups desiring to be recognized as school-connected organizations shall request authorization from the Board in accordance with conditions established in administrative regulations.

*Legal Reference:*

### **EDUCATION CODE**

*35160 Authority of governing boards*

*38131 Use of civic center by public*

*38134 Groups which may use school facilities without charge*

*Management Resources:*

### **CDE LEGAL ADVISORIES**

*1101.89 School District Liability and "Hold Harmless" Agreements, LO: 4-89*

Policy adopted: 2/26/02

Policy revised: 9/8/09

## **AR 1230**

### **SCHOOL-CONNECTED ORGANIZATIONS**

Requests for authorization as a school-connected organization shall contain:

1. The name of the organization
2. The date of application
3. Membership quotas or qualifications
4. The names, addresses and phone numbers of all officers
5. A brief description of the organization's purpose
6. A list of specific annual objectives
7. The name of the bank where the group's account will be located and the names of those authorized to withdraw funds
8. The signature of a site administrator who supports the request for authorization
9. Desired use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future
10. Evidence of liability insurance as required by law

*(cf. 1330 - Use of School Facilities)*

Authorizations shall be automatically renewed each year. The Superintendent may recommend that authorizations be revoked by the Board if considered necessary.

For non-profit clubs, any program, fund-raiser or other activity sponsored by parent/guardian clubs shall be authorized and conducted according to Board policy, administrative regulations and school rules. Announcements of events and related parent/guardian permission slips shall clearly indicate that the activity or event is sponsored by the parent/guardian organization, not by the school or District.

For clubs not certified as non-profit, all programs and fund-raisers shall be conducted as a school fund-raiser and all proceeds deposited to an appropriate Associated Student Body (ASB) account. The school principal shall be responsible for the administration of the ASB funds.

*(cf. 3541.1 - Transportation for School-Related Trips)*

Parent/guardian clubs shall not hire District employees without prior approval from the Superintendent or designee.

Non-profit school-connected organizations shall present the Superintendent or designee an annual financial statement showing all expenditures and all income from fund-raisers. School-connected organizations automatically grant the District the right to audit their financial records at any time, either by district personnel or by a CPA.

Regulation Approved: 2/02

Regulation Revised: 9/8/09

## II. How to Get Started

### A. FEDERAL TAX IDENTIFICATION NUMBER (EIN) AND INCOME TAX EXEMPTION

#### HOW TO APPLY

1. What is a Tax ID number? A nine digit number assigned to non-profit clubs and organizations for IRS filing and reporting purposes.
2. Who must apply for a Tax ID number? Any non-profit clubs and organizations, even if they do not have employees.
3. How do I apply for a Tax ID number?
  - a. Complete form SS-4 using the step-by-step instructions provided herein with the form.
  - b. This form can be filled out and filed online by going to [www.irs.gov](http://www.irs.gov). This form can also be obtained from the IRS by calling their forms hotline at 1-800-829-4933.
  - c. Once the form is completed, you can apply online or via telephone by calling 1-800-829-4933. They will issue your Tax ID number over the telephone. Please note the person authorized to sign the form must be the one to apply by telephone. You can also apply by mail by sending the completed form to:

Internal Revenue Service Center  
Attn. EIN Operation  
Philadelphia, PA. 19255

Please allow 5 weeks for receipt of your Tax ID number.

**Note: It is critical that each school-connected organization have its own Tax ID number. Do not use the District's Tax ID number.**

4. Having a Tax ID number does not mean the organization is exempt from federal and state income tax. To gain a tax exempt designation see Internal Revenue Service Publication 557 and State of California Franchise Tax Board Publication FTB 3500. Those publications are available online or by calling the IRS and FTB.

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested																
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name															
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)															
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)															
	6 County and state where principal business is located																
	7a Name of responsible party		7b SSN, ITIN, or EIN														
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members															
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.																	
<table border="0"><tr><td><input type="checkbox"/> Sole proprietor (SSN)</td><td><input type="checkbox"/> Estate (SSN of decedent)</td></tr><tr><td><input type="checkbox"/> Partnership</td><td><input type="checkbox"/> Plan administrator (TIN)</td></tr><tr><td><input type="checkbox"/> Corporation (enter form number to be filed) ▶</td><td><input type="checkbox"/> Trust (TIN of grantor)</td></tr><tr><td><input type="checkbox"/> Personal service corporation</td><td><input type="checkbox"/> National Guard <input type="checkbox"/> State/local government</td></tr><tr><td><input type="checkbox"/> Church or church-controlled organization</td><td><input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military</td></tr><tr><td><input type="checkbox"/> Other nonprofit organization (specify) ▶</td><td><input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises</td></tr><tr><td><input type="checkbox"/> Other (specify) ▶</td><td>Group Exemption Number (GEN) if any ▶</td></tr></table>			<input type="checkbox"/> Sole proprietor (SSN)	<input type="checkbox"/> Estate (SSN of decedent)	<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (TIN)	<input type="checkbox"/> Corporation (enter form number to be filed) ▶	<input type="checkbox"/> Trust (TIN of grantor)	<input type="checkbox"/> Personal service corporation	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government	<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military	<input type="checkbox"/> Other nonprofit organization (specify) ▶	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises	<input type="checkbox"/> Other (specify) ▶	Group Exemption Number (GEN) if any ▶	
<input type="checkbox"/> Sole proprietor (SSN)	<input type="checkbox"/> Estate (SSN of decedent)																
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (TIN)																
<input type="checkbox"/> Corporation (enter form number to be filed) ▶	<input type="checkbox"/> Trust (TIN of grantor)																
<input type="checkbox"/> Personal service corporation	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government																
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military																
<input type="checkbox"/> Other nonprofit organization (specify) ▶	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises																
<input type="checkbox"/> Other (specify) ▶	Group Exemption Number (GEN) if any ▶																
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State Foreign country															
10 Reason for applying (check only one box)																	
<table border="0"><tr><td><input type="checkbox"/> Started new business (specify type) ▶</td><td><input type="checkbox"/> Banking purpose (specify purpose) ▶</td></tr><tr><td><input type="checkbox"/> Hired employees (Check the box and see line 13.)</td><td><input type="checkbox"/> Changed type of organization (specify new type) ▶</td></tr><tr><td><input type="checkbox"/> Compliance with IRS withholding regulations</td><td><input type="checkbox"/> Purchased going business</td></tr><tr><td><input type="checkbox"/> Other (specify) ▶</td><td><input type="checkbox"/> Created a trust (specify type) ▶</td></tr><tr><td></td><td><input type="checkbox"/> Created a pension plan (specify type) ▶</td></tr></table>			<input type="checkbox"/> Started new business (specify type) ▶	<input type="checkbox"/> Banking purpose (specify purpose) ▶	<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶	<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business	<input type="checkbox"/> Other (specify) ▶	<input type="checkbox"/> Created a trust (specify type) ▶		<input type="checkbox"/> Created a pension plan (specify type) ▶					
<input type="checkbox"/> Started new business (specify type) ▶	<input type="checkbox"/> Banking purpose (specify purpose) ▶																
<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶																
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business																
<input type="checkbox"/> Other (specify) ▶	<input type="checkbox"/> Created a trust (specify type) ▶																
	<input type="checkbox"/> Created a pension plan (specify type) ▶																
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year															
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>															
<table border="1"><tr><td>Agricultural</td><td>Household</td><td>Other</td></tr></table>			Agricultural	Household	Other												
Agricultural	Household	Other															
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year).																	
16 Check one box that best describes the principal activity of your business.																	
<table border="0"><tr><td><input type="checkbox"/> Construction</td><td><input type="checkbox"/> Rental &amp; leasing</td><td><input type="checkbox"/> Transportation &amp; warehousing</td><td><input type="checkbox"/> Health care &amp; social assistance</td><td><input type="checkbox"/> Wholesale-agent/broker</td></tr><tr><td><input type="checkbox"/> Real estate</td><td><input type="checkbox"/> Manufacturing</td><td><input type="checkbox"/> Finance &amp; insurance</td><td><input type="checkbox"/> Accommodation &amp; food service</td><td><input type="checkbox"/> Wholesale-other</td></tr><tr><td colspan="3"></td><td><input type="checkbox"/> Other (specify)</td><td><input type="checkbox"/> Retail</td></tr></table>			<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker	<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other				<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Retail
<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker													
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other													
			<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Retail													
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.																	
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
If "Yes," write previous EIN here ▶																	
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.																
	Designee's name	Designee's telephone number (include area code)															
Third Party Designee	Address and ZIP code	Designee's fax number (include area code)															
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)															
Name and title (type or print clearly) ▶																	
Signature ▶		Applicant's fax number (include area code)															
Date ▶																	



## Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	Complete lines 1-18 (as applicable).
Purchased a going business <sup>3</sup>	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust <sup>4</sup>	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator <sup>5</sup>	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 561 <sup>7</sup>	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup>	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	Complete lines 1-18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

<sup>2</sup> However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



## General Instructions

### Table of Contents

- [Purpose of Form](#)
- [Reminders](#)
- [How To Apply](#)
- [How To Get Forms and Publications](#)
- [Related Forms and Publications](#)

Use these instructions to complete Form SS-4, Application for Employer Identification Number (EIN). Also see *Do I Need an EIN?* on page 2 of Form SS-4.

### Purpose of Form

Use Form SS-4 to apply for an EIN. An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.

An EIN is for use in connection with your business activities only. Do not use your EIN in place of your social security number (SSN).

### Reminders

**Apply online.** Generally, you can apply for and receive an EIN on IRS.gov. See *How To Apply*, later.

This is a free service offered by the Internal Revenue Service at IRS.gov.

**File only one Form SS-4.** Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if a sole proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

**EIN applied for, but not received.** If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. Do not show your SSN as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

**Election to file Form 944.** Eligible employers may now elect to file Form 944 annually instead of Forms 941 quarterly. See *Line 14. Do you want to file Form 944?* on page 5 for details.

**Electronic filing and payment.** Businesses can file and pay federal taxes electronically. Use e-file and the Electronic Federal Tax Payment System (EFTPS).

- For additional information about e-file, visit IRS.gov.

- For additional information about EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477, 1-800-733-4829 (TDD), or 1-800-244-4829 (Spanish).

**Federal tax deposits.** New employers that have a federal tax obligation will be pre-enrolled in EFTPS. EFTPS allows you to make all of your federal tax payments online at [www.eftps.gov](http://www.eftps.gov) or by telephone. Shortly after we have assigned you your EIN, you will receive instructions by mail for activating your EFTPS enrollment. You will also receive an EFTPS Personal Identification Number (PIN) that you will use when making your payments, as well as instructions for obtaining an online password.

For more information on federal tax deposits, see Pub. 15 (Circular E), Employer's Tax Guide.

## How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail, depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

**Online.** Taxpayers and authorized third party designees located within the United States and U.S. possessions can receive an EIN online and use it immediately to file a return or make a payment. Go to the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on *Employer ID Numbers*.

Taxpayers who apply online have an option to view, print, and save their EIN assignment notice at the end of the session. (Authorized third party designees will receive the EIN, however, the EIN assignment notice will be mailed to the applicant.)

Applicants who are not located within the United States or U.S. possessions cannot use the online application to obtain an EIN. Please use one of the other methods to apply.

**Telephone.** You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at 1-800-829-4933 (toll free). The hours of operation are 7:00 a.m. to 10:00 p.m. local time (Pacific time for Alaska and Hawaii). The person making the call must be authorized to sign the form or be an authorized designee. See *Third Party Designee* and *Signature* on page 6. Also see the first *TIP* on page 2.

## Note.

International applicants must call 1-267-941-1099 (not toll free).

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax the signed Form SS-4 (including any third party designee authorization) within 24 hours to the IRS address provided by the IRS representative.

Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their client on the same day. Note. By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

**Fax.** Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the appropriate Fax-TIN number listed below. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. The numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you.

**Mail.** Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. Also see *Third Party Designee* on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

Form SS-4 downloaded from IRS.gov is a fill-in form, and when completed, is suitable for faxing or mailing to the IRS.

### Where to File or Fax

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	File or fax with the “Internal Revenue Service Center” at:
One of the 50 states or the District of Columbia	Attn: EIN Operation Cincinnati, OH 45999  Fax-TIN: 859-669-5760
If you have no legal residence, principal place of business, or principal office or agency in any state or the District of Columbia:	Attn: EIN Operation Philadelphia, PA 19255-0525  Fax-TIN: 267-941-1040

### How To Get Forms and Publications

**Internet.** You can download, view, and order tax forms, instructions, and publications at IRS.gov.

**Phone.** Call 1-800-TAX-FORM (1-800-829-3676) to order forms, instructions, and publications. You should receive your order or notification of its status within 10 workdays.

**DVD for Tax Products.** For small businesses, return preparers, or others who may frequently need tax forms or publications, a DVD containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order Pub. 1796, IRS Tax Products DVD, call 1-877-233-6767 or go to [www.irs.gov/cdorders](http://www.irs.gov/cdorders).

Tax help for your business is available at [www.irs.gov/businesses/](http://www.irs.gov/businesses/).

### Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4.

- Form 11-C, Occupational Tax and Registration Return for Wagering.
- Form 637, Application for Registration (For Certain Excise Tax Activities).
- Form 720, Quarterly Federal Excise Tax Return.
- Form 730, Monthly Tax Return for Wagers.
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T.
- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
- Form 1024, Application for Recognition of Exemption Under Section 501(a).

- Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship).
- Schedule F (Form 1040), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, G, J, and K-1, U.S. Income Tax Return for Estates and Trusts.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- Instructions for Form 1065, U.S. Return of Partnership Income.
- Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- Instructions for Forms 1120.
- Form 2290, Heavy Highway Vehicle Use Tax Return.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8832, Entity Classification Election.
- Form 8849, Claim for Refund of Excise Taxes.

For more information about filing Form SS-4 and related issues, see:

- Pub. 15 (Circular E), Employer's Tax Guide;
- Pub. 51 (Circular A), Agricultural Employer's Tax Guide;
- Pub. 538, Accounting Periods and Methods;
- Pub. 542, Corporations;
- Pub. 557, Tax-Exempt Status for Your Organization;
- Pub. 583, Starting a Business and Keeping Records;
- Pub. 966, The Secure Way to Pay Your Federal Taxes for Business and Individual Taxpayers;
- Pub. 1635, Understanding Your EIN.

## **B. BYLAWS AND WRITTEN STATEMENT OF PURPOSE**

### **SCHOOL-CONNECTED ORGANIZATION SAMPLE BYLAWS**

School-connected organizations need written policies and procedures to guide their efforts. These take the form of bylaws. Following are some elements that should be incorporated into a comprehensive, yet flexible set of bylaws.

#### **STATEMENT OF PURPOSE**

State the purpose and the function of the organization. A simple statement is all that is required, but it should be clear enough so all will understand why the organization has been formed and what it is set up to do.

#### **MEMBERSHIP AND TENURE**

Who can join the organization? How many members will they have? What officers will they have? Will those who move from the school attendance area be allowed to serve their terms, if desired? What are the procedures for removing someone from office? How long will they be allowed to serve? Will they be allowed to serve consecutive terms? How will unexpired terms be filled when vacancies occur? Will leaves of absence be permitted? The bylaws could state that vacancies of elected officers are to be filled by the person with the next highest number of votes in the most recent election and that all replacement officers may only finish the term of the person replaced.

Organizations may want to define the procedures for resignation, e.g. a letter to the chairperson, and/or establish criteria for terminating officers who fail to attend meetings, e.g. missing two consecutive scheduled meetings without cause or proper notice to the chairperson.

#### **ELECTION PROCEDURE**

How will officers be elected? How and when will elections be held? The timing and procedures for elections and appointments are up to the organization.

#### **DUTIES OF OFFICERS**

Here is how you could describe the duties of your officers:

1. The chairperson shall preside at all meetings and have general supervision of the affairs of the organization. The chairperson will work with the organization's elected officers in directing the affairs of the organization, including monitoring organization progress. The chairperson will prepare the agenda for all meetings and distribute to members. He/she will have the authority to modify or change the agenda if it is determined to be in the best interest of the organization's work.

2. The vice-chairperson shall exercise all duties in the absence of the chairperson. The vice-chairperson will maintain a listing of the membership with telephone numbers, addresses and attendance and will assist the chairperson as needed.
3. The secretary is responsible for keeping a full and accurate account of the proceedings and transactions of all meetings; provide copies of minutes to members in timely fashion; prepare any official correspondence that chairperson may request; maintain an organization file containing copies of all agendas, minutes, organization plans, progress reports, current copy of bylaws, copy of Board Policy 1230 AR; copy of annual authorization form; and any other necessary documents.
4. The treasurer is responsible for the proper handling and receipting of all monies raised at fund raisers; for completing the annual financial report by August 15 of each year and distributing to appropriate people; maintaining all financial records of the organization.

## **MEETINGS**

Where will the meetings be held and how often? What time will the meetings start and how long will they last? How will special meetings be called? Remember, regularly scheduled meetings are essential to accomplishing the work of the organization. How will agendas be prepared by the chairperson? One organization prepares agendas as follows: For regular meetings, members will provide suggestions for the upcoming agenda at the end of each meeting. Agenda items can be added on an emergency basis when deemed necessary by the chairperson.

## **DECISION MAKING**

Some organizations emphasize consensus decision making and call for that in the bylaws.

## **DISBURSEMENT OF FUNDS**

Bylaws must state the desired use of money remaining at the end of the year if the organization is not continued or authorized to continue in the future. As an example, one organization stated that remaining money will be deposited to the general student body account via gift proposal.

### **C. INSURANCE REQUIREMENTS**

Following are the Central Unified School District's liability insurance requirements for any school-connected organization, such as Parent/Teacher/Student Booster Club.

1. If your organization is a recognized dues paying PTA (Parent Teacher Association) affiliated chapter, evidence of that status will be sufficient to meet the District's insurance requirements for activities on district property only. Anything else would require separate insurance coverage. Following is a list of school-connected organizations covered under the Central Unified School District liability insurance for activities on district property. Property and crime coverage are not included:

*Fresno Central FFA Ag Boosters, Houghton-Kearney Community Club, Liddell PFC, Saroyan PTC.*

2. If your organization does not meet the above definition, proof of insurance must be provided from your broker/insurer in the form of a certificate of insurance and an additional ensured endorsement.
3. If your organization does not have an insurance policy, coverage may be purchased by calling Association Insurance Management, Inc. at 1-800-876-4044.



# III. Annual Compliance

## A. Authorization Compliance Instructions for Form

### Purpose

Per Board Policy 1230 AR, “Authorizations shall be automatically renewed each year. The Superintendent may recommend that authorizations be revoked by the Board if considered necessary. School-connected organizations shall present the Superintendent or designee an annual financial statement showing all expenditures and all income from fund-raisers. School-connected organizations automatically grant the district the right to audit their financial records at any time, either by district personnel or by a CPA”.

In order to be in compliance with this statement in the board policy an annual authorization form needs to be completed and filed with the principal. Attached is form, the “Annual Authorization for School-Connected Organizations”.

### Instructions

*To complete this form please review the following:*

- Enter the fiscal year. (Example: July 1, 200x to June 30, 200x).
  - Enter the school name.
1. Enter the name of the school-connected organization. (Example: Happy Day Boosters Club).
  2. The date of this authorization application. (Should be completed along with the financial information *before* the start of school, or soon thereafter).
  3. Identify membership quotas, and/or qualifications for membership.
  4. The names, addresses and phone numbers of all officers for the authorization fiscal year requesting. (Usually newly elected officers; changes during the year need to be updated in the principal’s office).
  5. Brief description of the organization’s purpose. This should be the same purpose as described in the bylaws. If anything has changed, then it may be necessary to update the organization’s bylaws.
  6. A list of specific annual objectives. This is very important. The principal and the school district want to know what is planned for the upcoming year. Describe fund-raisers, total revenues and expenses expected, special planned events.

7. The name of the bank, where the group's account(s) will be, and/or are located, and the names of those authorized to withdraw funds and sign checks. This is an area that possibly will need to be updated frequently.
8. Adequate liability insurance. If the organization does not have insurance then find the section on insurance (Section III) and apply for insurance. If you have insurance then answer YES and complete the table on the form. If you do not have insurance, then answer NO and apply for it as instructed in Section III of this handout.
9. Identify what the organization will do with any money remaining at the end of the year, if at year end the organization is not continued or not authorized to continue. This statement should also be in the bylaws. If different from the bylaws is it correct? Changes may need to be made to the bylaws.
10. Enter the organization's Federal Tax Identification Number. If the organization does not have a Tax ID number then you must apply for one. ***Using the school district's tax identification number is not allowed.*** Section IV outlines how to apply for a Tax ID number.

### **Authorized Signatures**

The school-connected organization must have an authorized representative sign this form and present it to the principal. The principal will review the information and either approve or disapprove the authorization.

### **Distribution**

This form should be distributed to the principal for his/her files for compliance with Board Policy 1230 AR.

A copy should be retained by the organization.

A copy should be sent to the Central Unified Superintendent

A copy sent to the Business Office for updating changed or new information.

If there are any questions please call the School Principal or the Business Office.

## CENTRAL UNIFIED SCHOOL DISTRICT

### Annual Authorization for School Connected Organizations

**For Fiscal Year:** \_\_\_\_\_

Authorizations granted under Board Policy 1230 AR shall be automatically renewed each year. The Superintendent may recommend that authorizations be revoked by the Board if considered necessary. School-connected organizations shall present the Superintendent or designee an annual financial statement showing all expenditures and all income from fund-raisers. School-connected organizations automatically grant the district the right to audit their financial records at any time, either by district personnel or by a CPA.

Groups desiring to be recognized as school-connected organizations shall have the following information requesting authorization *on file with the principal*.

**School Name:**

1. Name of the organization: \_\_\_\_\_
2. Date of application: \_\_\_\_\_
3. Membership quotas or qualifications: \_\_\_\_\_
4. The names, addresses, and phone numbers of all officers:

Current Officer Listing			
POSITION	NAME	ADDRESS	PHONE
President			
Vice President			
Secretary			
Treasurer			

5. Site Administrator connected to the organization: \_\_\_\_\_
6. Brief description of the organization's purpose. If more room is needed attach additional sheets: (Attach a copy of the organization's bylaws).
7. List specific annual objectives. If more room is needed attach additional sheets:

8. The name of the bank where the group's account(s) will be located, and the names of those authorized to withdraw funds.

Bank Name	Bank Location	Authorized Signers

9. An agreement to obtain adequate liability insurance for sponsored events or activities, including an agreement between the club and district indemnifying the district against any liability resulting from any occurrence resulting in liability at an event or activity sponsored by the organization. For events held on District property, complete Facility Use Agreement with Administrative Secretary in the Facilities Office.  
*(Attach a copy of insurance certificate if available.)*

If *insurance certificate not available* answer the following:

- a. Does this school-connected organization have insurance coverage?  
\_\_\_\_\_ Yes                      \_\_\_\_\_ No

Provide the name, address and phone number of carrier:

Name	Address	Phone

10. Desired use for any money remaining at the end of the year if the organization is not continued or not authorized to continue in the future.

11. Federal Tax ID Number: \_\_\_\_\_  
*(Please note, cannot be the same number used by the school district.)*

### ***Authorized Signatures***

Signature of authorized representative of the school-connected organization:

\_\_\_\_\_  
Signature of authorized representative

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

AUTHORIZATION APPROVED: \_\_\_\_\_ Yes \_\_\_\_\_ No

\_\_\_\_\_  
Signature of site administrator

\_\_\_\_\_  
Title (Principal)

\_\_\_\_\_  
Date

***Distribution Instructions:***  
Original to CUSD Business Office, attn: Internal Auditor/Controller  
One copy retained in the office of the school principal.  
One copy retained by the school-connected organization.

## **B. Financial Compliance**

### **Instructions for Form**

#### **Purpose**

Per Board Policy 1230 AR: “School-connected organizations shall present the Superintendent or designee an annual financial statement showing all expenditures and all income from fund-raisers. School-connected organizations automatically grant the district the right to audit their financial records at any time, either by district personnel or by a CPA.”

In order to be in compliance with this statement, an annual financial form needs to be completed. Attached is form, “Annual Reporting of Financial Information Response Sheet.”

#### **Instructions**

*To complete this form, please review the following: (see example attached)*

- Enter the school name.
- Enter the name of the school-connected organization. (Example: Happy Elementary PTA).
- Enter the name and title of the person in the organization to contact who would be considered the responsible party (usually the President or the Treasurer).
- Enter the telephone number used for the school-connected organization (this could change annually with election of new officers).
- Enter the Tax ID number for the school-connected organization (if the group does not have a Tax ID number, refer to Section IV of this handout).

#### **Financial Statement (from school-connected organization’s financial records)**

- Enter the beginning cash balance for this fiscal year (this is also last year’s ending balance).
- Enter the amount of all revenue earned for this fiscal year. (Cash received and/or deposits).
- Calculate the subtotal amount. Add item A + B to get C. Enter the amount for C.
- Total disbursements for this fiscal year (expenses for the year). Derived from expenses paid by the organization for the year (could be just the total of all checks, or checks and cash).
- Calculate and enter the ending cash balance as of June 30 of that year. To determine the cash balance, subtract disbursements (expenses) from subtotal.

**CENTRAL UNIFIED SCHOOL DISTRICT**

**School Connected organizations**

**Annual Reporting of Financial Information**

**Response Sheet – Each Year is due by August 15**

*School-connected organizations automatically grant the District the right to audit their financial records at any time, either by District personnel or by a public accountant. An annual financial report, signed and certified by an authorized agent of the organization shall be submitted and filed with the Superintendent or designee from each community-connected organization by August 15.*

Note: This form is to be completed by the school connected organization.

Name of School: \_\_\_\_\_

Name of Organization: \_\_\_\_\_

Direct Contact Person: \_\_\_\_\_

Phone: \_\_\_\_\_ Federal Tax ID#: \_\_\_\_\_

*Please provide the following financial information about the school-connected organization:*

(If you have questions or need assistance, please contact the Internal Auditor/Controller, Yolanda Balladares in the business office at 274-4700)

Fiscal Year: Ending \_\_\_\_\_

Financial Statement:

A. Beginning Cash Balance \$ \_\_\_\_\_ [ending balance from the previous year]

B. Revenues Earned for the School Year \$ \_\_\_\_\_ [cash received and/or deposited]

C. Subtotal [add A + B = C] \$ \_\_\_\_\_

D. Total Disbursements for the School Year \$ \_\_\_\_\_ [expenses for the year]

E. Ending Cash Balance as of June 30, 20\_\_ \$ \_\_\_\_\_

[C – D + E; this is also the beginning cash for July 1]

*I certify that the financial information is accurate and correct to the best of my knowledge.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

***Distribution:***

One copy to CUSD Business Office, attn. Internal Auditor/Controller

One copy retained in the office of the School Principal

One copy to be retained by the Organization

## PARENT GROUP QUESTIONNAIRE

1. Name of School \_\_\_\_\_
2. Name of Group \_\_\_\_\_
3. Is the group engaged only in activities for the sole benefit of Central Unified School District?      ☐ Yes      ☐ No
4. Is this group affiliated with a national organization? ☐ Yes      ☐ No  
If yes, group is not eligible for coverage under Central Unified's liability policy.
5. Describe the activities of this group.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. The \_\_\_\_\_ hereby requests that it be included in the  
      (Name of Group)  
  
Central Unified School District's liability policy.
7. I/We understand that the District insurance covers this group only for on-premises activities.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



Kelly Porterfield  
Assistant Superintendent, Chief Business Officer  
Central Unified School District  
4605 North Polk Avenue  
Fresno, CA 93722

RE: Request for District Liability Insurance Coverage

Dear Mr. Porterfield,

The \_\_\_\_\_  
of \_\_\_\_\_ School hereby requests that it be covered by  
Central Unified School District's liability insurance policy.

Please express our thanks to the Central Unified Board of Trustees and the insurance carrier for allowing us to be included in this policy.

Sincerely,

\_\_\_\_\_  
Officer's Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

# NORTHERN CALIFORNIA ReLiEF

## AUXILIARY ORGANIZATIONS

Liability coverage is now available to volunteer Auxiliary Organizations which are providing services to the District and meet certain minimum requirements. This coverage has limits of \$1,000,000 per occurrence and become part of the District coverage program.

Districts should require the applying organizations to adopt a policy within their organization in regards to their purpose and goals and their intent to comply with the guidelines.

### **A sample policy is as follows:**

\_\_\_\_\_  
(Organization Name) is hereby established for the general benefit and welfare of \_\_\_\_\_ School District and its students. It is the intent of this organization to serve the needs of the District and its students through \_\_\_\_ (General nature of activities) \_\_\_\_\_ and to conduct all activities in a safe manner for the benefit of the students, participants and the general public. It is also the intent of the organization to abide by the “*Auxiliary Organization Guidelines*.”

In order to apply for coverage under this program the following steps must be taken:

1. The organization must review the enclosed minimum guidelines and agree to abide with them with an authorized party executing the “acceptance” section at the bottom.  
  
If the organization does not wish to comply and therefore declines the coverage, an authorized party should execute the “non-acceptance” section at the bottom.
2. If coverage is requested, the executed document above must be reviewed and accepted by the authorized District representative and forwarded to the JPA (if applicable).
3. The JPA (if applicable) must review the applications submitted and approved by the District and indicate acceptance. Those applications accepted by the JPA must be forwarded to Keenan & Associates a Manger of ReLiEF.
4. Keenan & Associates will review the JPA approved applications and endorse the Memorandum of Coverage. Questionable applications will be referred back to the JPA or individual District ReLiEF member before being endorsed on the Memorandum of Coverage.
5. Keenan & Associates will advise the District when the organization has been endorsed on the Memorandum and the coverage becomes effective.
6. NOTE – coverage is not effective until endorsed on the Memorandum of Coverage by Keenan & Associates.

**NORTHERN CALIFORNIA ReLiEF**  
**AUXILIARY ORGANIZATION APPLICATION**  
For District Sponsored Activities Conducted on District Premises Only

Name of Group \_\_\_\_\_

Address of Group \_\_\_\_\_

(Suggest using District's address)

\_\_\_\_\_

Contact Person \_\_\_\_\_ Phone # (    ) \_\_\_\_\_

School District \_\_\_\_\_ School Name \_\_\_\_\_

JPA \_\_\_\_\_ Approval    ☐ Yes        ☐ No

General Activities (Committee Meetings, Assemblies, Newsletters, Fund-raisers and Special Events). Give Number and Frequency.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**GUIDELINES** – For an Auxiliary Organization to be eligible for limited liability protection the following guidelines must be adopted.

1. The organization must have written bylaws specifying their purpose as a District/Pupil Support Organization.
2. Bylaws must reflect the nature and degree of the District's direction and supervision of the organization and its activities.
3. Organization events must have specific approval from the District's Governing Board or its authorized representative and be restricted to on-campus events.

**Guidelines Accepted by Group:**

\_\_\_\_\_  
Signature of Group Representative

\_\_\_\_\_  
Date

**Organization Approved by District:**

\_\_\_\_\_  
Signature of District Representative

\_\_\_\_\_  
Date

Note: Coverage is not effective until bound by Keenan & Associates as Administrator for ReLiEF.