

# *U.S. NAVAL SEA CADET CORPS*

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30 September 2002

## **NSCC INFORMATION LETTER 9-02**

From: Executive Director, Naval Sea Cadet Corps  
To: Distribution

Subj: **INTERNAL REVENUE SERVICE (IRS) TAX EXEMPT NUMBER**

1. **Purpose.** To advise all units, COTC's and field organizations of the steps required by the IRS to obtain a tax-exempt number.
2. **Background.** To open a bank account or do local fund raising the IRS requires that the unit, training contingent or region obtain a tax-exempt ID number. You may not use the tax-exempt number from NHQ. Depending on the local needs and requirements, will determine which of the below listed actions you will follow.
3. **Action.** Please go to the website for the IRS, which is [www.irs.gov](http://www.irs.gov) and depending on the groups need, download the forms as follows:

**Form SS-4 Application for Employer Identification Number** - which will enable you to obtain an EIN (Employer ID # even though you are not an employer), and this will enable the unit/COTC/region to open up a business checking account with two (2) signatures. This form may be faxed back to the IRS and they will issue a number within 4 days of application. There is **NO FEE** for this service.

**Form 8718 User Fee for Exempt Organization Determination Letter Request** - plus **Form 1023 Application for Recognition of Exemption under Section 501 (c) (3) to the IRS** - these forms are used to apply for a number that is required in order to do fundraising. There is a **FEE** of minimum \$150.00 to maximum \$500.00 to be included when submitting these forms. It appears from reading the instruction booklets for these forms that you will need the assistance of an accounting or legal professional.

You may also call the IRS Exempt Organizations Office in Covington, KY at 1-800-829-4933 (Toll Free) and listen to the menu to request these forms with required booklets of instructions that come with them. If you need to speak with an IRS person they are very helpful at this number.

4. **Cancellation.** This letter is cancelled upon incorporation into the [NSCC Administration Manual](#).

A handwritten signature in black ink, appearing to read 'M. D. Ford', is centered on the page.

M. D. Ford

**Distribution:**

NSCC Chairman/NSCC President

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