



**AMERICAN CRIMINAL JUSTICE ASSOCIATION
LAMBDA ALPHA EPSILON
Founded in 1937**

**Group Exemption Authorization and
Employer Identification Number (EIN) Information**

In order to maintain tax exempt status as a non-profit organization, the Internal Revenue Service requires the National Office to acquire authorization from each subordinate chapter for their inclusion in our Group Tax Exemption. The IRS also requires each chapter to have an Employment Identification Number (EIN). **By signing this Form, the chapter is authorizing the National Office to include said chapter on the National roster and to apply for the chapter's EIN number.**

The National Office will apply for the EIN number for the chapter by filling out an SS-4 Form and submitting the Form to the IRS. Chapters will need this number if they intend to open a checking account, have fundraisers, etc. All chapters need an EIN number even if they are not going to open a bank account, etc. **Your chapter WILL NOT be included under our Group Exemption Number until the EIN number is obtained. This will take approximately 5-10 days after the chapter is chartered. When the National Office receives the chapter's EIN, the number will be sent to the chapter for their records.**

e-Postcard

Beginning in 2008, small tax-exempt organizations (**including all ACJA-LAE chapters**) that previously were not required to file returns **will be required** to submit an annual electronic notice, Form 990-N, *Electronic Notice (e-Postcard)* for Tax-Exempt Organization NOT Required to File Form 990 or 990-EZ. Small tax-exempt organizations, whose gross receipts are normally \$25,000 or less, were not required to file Form 990, *Return of Organization Exempt from Income Tax*, or Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. With the enactment of the Pension Protection Act (PPA) of 2006, these small tax-exempt organizations, including ACJA-LAE chapters, will now be required to **electronically submit Form 990-N, also known as the e-Postcard, with the IRS annually. There will be no paper form. Chapters will need their EIN number to file the e-Postcard.**

Consequences of NOT Filing the e-Postcard

The PPA requires the IRS to "revoke" the tax-exempt status of any organization that fails to meet its annual filing requirement for three consecutive years. Therefore, any organization that does not file the e-Postcard will have their tax-exempt status revoked as of the filing due date of the third year.

We, the undersigned officers of _____ Chapter of the American Criminal Justice Association--Lambda Alpha Epsilon, hereby authorize the National Office to include our chapter on the National Roster and to file for the chapter's Federal Identification Number (EIN).

Signed: _____, President

Dated: _____, Secretary