

Virginia Area Assembly



Guide for Virginia Al-Anon/Alateen Group and District Treasurers

OVERVIEW

The role of the Treasurer can sometimes be intimidating because of the responsibility of handling 'someone else's' money. However, being financially sound is necessary so that Groups or Districts can participate fully in the mission of our Program. This Guide is designed to provide some tools and answer questions about the role of Treasurer in your Group or District.

Approved by VAWSC,

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Tradition Seven:

“Every Group ought to be fully self-supporting, declining outside contributions”

Our financial support provides the Group/District with money for rent for their meeting location, literature for members, including newcomer packets, funding for the Group/District Representative to attend Assemblies, funding for special projects and other miscellaneous Group/District expenses.

Our financial contributions to the Area and WSO make possible the continuous flow of information to the Groups and its members. Contributions to the Area support Area Coordinators that work with Alateens, Public Outreach Development and provide regular updates on our Conference Approved Literature (CAL), to name a few examples. The Area also sends our Delegate to attend the annual World Service Conference, further bridging the lines of communication between Al-Anon worldwide and our local Groups.

Our Seventh Tradition includes more than just financial support. We share our time and talent as well as sharing our experience, strength and hope. But this tool focuses on the financial support necessary to provide healthy meetings.

The key to a healthy financial structure for your Group or District is Communication!

- Outline the role and expectations for the Treasurer. Establish regular communication about the treasury balance and expenditures
- Have regular (i.e. quarterly) business meetings that include a Treasurer’s Report. Share expectations with members what the needs are and where the money will go.
- ‘Passing the basket’ at meetings should be preceded by an explanation, either by the Treasurer or Group Representative, as to why we ‘pass the basket’ and where the money goes. (Page 18, Al-Anon/Alateen Service Manual 2022-2025)

The Group/District Treasurer

The Treasurer is an individual responsible for handling the Group’s/District’s money and records. The Treasurer position is an elected office. Generally the person willing to be the Group/District Treasurer is voted on by the membership. The position is often, but not always, a 3-year commitment.

Most of what the Treasurer does is what is routinely done managing their personal finances. Being able to manage a finance spreadsheet on a personal computer is a plus, but it doesn’t exclude those who don’t have that ability.

The Duties of Group/District Treasurer

General responsibilities include:

- Responsible for collecting contributions
- Pay bills, reimburse expenses incurred by trusted servants
- Keep records of contribution totals and expense transactions
- Prepare reports, as necessary, for Group Members (District: for GRs)
- Create and manage a Group/District Budget, based on current income and expenses

Note: It's important to define the responsibilities of the Treasurer:

The Group/District should have financial policies written down, so the Treasurer knows what to do with the money and, to whom they report!

Creating a Budget

Tradition 7 says that we are self-supporting and, as such, every Group/District should have an operating budget by establishing its own financial priorities. The budget is based on a history of 7th Tradition contributions, from the 7th Tradition Basket at Group Meetings or from Groups to its District.

The budget includes a set amount of money that is set aside each month or quarter for:

- Rent, if applicable
- Group (or District) Representative Assembly Expenses
- Al-Anon Conference Approved Literature
- Refreshments and other miscellaneous expenses
- Contributions to your District, Area, Al-Anon Service Center (if applicable), and WSO
- Contribution to an ample reserve

The fixed expenses for the Group/District are rent, GR or DR expenses, literature and refreshments, etc. After the Group/District fixed expenses and an ample reserve are met, most or all of the remaining money should be distributed to the District, Area, Al-Anon Service Center, and WSO. The amounts and whether or not contributions are made to some, all or none of these entities are entirely up to the group conscience. For example, some groups not served by an Al-Anon Service Center may wish to donate to an Alateen Conference or pursue a public outreach project instead. However, funds should not be allowed to accumulate beyond fixed expenses and an ample reserve.

NOTE: The Budget should be discussed and approved by majority vote of its respective members.

Establishing an Ample Reserve

“Sufficient operating funds, including an ample reserve, should be its prudent financial principle.” Warranty One, Al-Anon/Alateen Service Manual 2022-2025, pages 217-220)

The goal is to ensure the continuation of your Group/District essential services and special projects; it is prudent to establish a reserve fund. For Groups, money is generally set aside for 1 to 4 months of fixed expenses to ensure the group can continue if membership drops. For Districts, this is generally 3 to 6 months of fixed expenses to allow for times when groups are not able to meet or contribute. (CAL: G-41 Reserve Fund Guidelines)

Collecting the money

Whether taking up the weekly cash collection (passing the basket) at a Group meeting or receiving check donations from Groups (District Treasurer), the Group/District Treasurer is responsible for keeping the money in a safe place. Having a Group/District checking account is the safest and helps with record keeping. Members can also mail checks monthly or quarterly to the group treasurer in lieu of putting cash in the basket. Groups can also take donations via a digital payments app which is especially useful for hybrid or online-only groups.

See Setting up a Bank Account on page 7

Paying Bills and Expenses

The Treasurer is responsible for paying the bills. Having receipts for the expenses reimbursed makes organizing and record keeping easy to manage. It is also sound accounting to have receipts for any and all expense reimbursements. Paying by check again aids with record keeping.

Keeping Records of Contributions and Expenses

There are different ways of keeping track of contributions (income) and expenses. **The simplest form** is similar to a checkbook register. In fact, it may be your checkbook register. It can also be a hand written ledger, or a digital spreadsheet in Excel, Google Sheets or similar program.

Example of simple record...

Date	Cash or Check No.	Deposit	Expense	Descriptions	Balance
					500.00
1-Mar	100		150.00	Public Outreach	350.00
5-Mar		25.00		Weekly Basket (or a District would include a Group Name)	375.00
12-Mar		28.00		Weekly Basket/Group	403.00
13-Mar	101		56.00	Purchase Literature	347.00

A computer spreadsheet format (like one created in Excel) allows you to create a document that tracks income and expenses each month over the course of a year, and it will generally take care of the adding and subtracting. And it's all on a single page.

Excel spreadsheet example ... Attachment 1

The Treasurer's Report

An essential responsibility is to keep your Group or District members informed of their financial status. This is the 'report' that can be done during the regular meeting or at a scheduled 'business' meeting. The important thing is that your Group or District members be informed and have input on the financial matters affecting the Group/District.

It is also important to provide regular updates to your Group (or District) Representative between Group and business meetings.

How to write a Treasurer's Report

The Treasurer Report should include the following basic information:

1. Determine a 'Starting Balance' with a specific beginning date
2. Add income for the period
3. Add Expenses for that period
4. Determine the 'Ending Balance' with a specific end date
5. Miscellaneous: Type on Group (or District) letterhead: Treasurer's Report, and reporting period, etc.
6. Sign and attach accompanying bank statements if they are available (optional)

An example of a Treasurer's Report ... Attachment 2

Setting up a Bank Account

Every Group should have its own checking account provided the size of the Group and regular participation by the attendees warrants it. If there seems to be more cash on hand after all the obligations are met, having a non-interest bearing account is recommended. Try to open an account with no monthly fees. Check with several banks to find out their requirements for opening a Group/District Account.

Establishing an EIN Number

To open an account for a Group or District, **most banks require an EIN (Employer Identification Number)** issued by the IRS. The application is a single page document, **Form SS-4**, available on line. It's simple to fill out.

Go to this website and apply online: <http://www.irs.gov/pub/irs-pdf/fss4.pdf>

Once your Group (or District) has an EIN it is good forever. It's a good idea to save extra copies for future reference. Every new Treasurer should utilize the EIN change of address form to update current contact information with the IRS.

See copy of SS-4, Application for Employer Identification Number-Attachment 3

Open a checking account with the Group (or District) name on the check (a Group Number is **strongly encouraged** when processing checks at the Area and WSO level). It is not necessary to include an address (unless you use a dedicated P.O. Box). In the likely event the Treasurer position transfers to another person/address the checks are still usable.

It is recommended that at least two people be on the account, such as the Group/District Representative and the respective Treasurer. Both would be able to sign checks and make deposits to the account. While some groups require both signatures on each check, this is not usually practical and is not necessarily a best practice where trusted servants are involved.

Having a Group (or District) checking account as opposed to keeping the funds in a personal account allows for the easy transfer of the account to another person, by making the changes at the bank.

Frequently Asked Questions

Q - If our Treasurer or Group has questions about any of the information provided in this handbook or any questions related to finance, whom do they contact?

A - The Area Treasurer and the Area Alternate Treasurer will likely have the answers or can lead you in the right direction.

Q – Our Group is small and we have very little money. Do we need to open a bank account?

A –It is recommended, but it can be difficult to open a bank account with few assets for a deposit. This should involve a Group Conscience discussion. As long as your Group agrees and your Treasurer, a trusted servant, is willing, monies can be held outside of a bank. The only recommendation in these cases is that there is regular communication regarding the income and dispersals.

Q – If our weekly ‘basket’ contributions aren’t enough to meet our fixed expenses, are there other ways to raise money?

A – Yes, fund-raising activities are appropriate as long as the activities are conducted within the fellowship, that the spirit of the Traditions is maintained. Outside contributions should be avoided.

Q – Can Group/District funds be used for personal gifts or to assist less fortunate members?

A – Group funds are to be used for Group purposes. Gifts or assistance to members in need should only be done on a personal basis.

Q – Can Group/District funds be used to pay for babysitting at meetings?

A – Group or District funds may be used for a babysitter provided the Group or District collectively approves it.

Q – After meeting our Group expenses, there is little money left over. Are we required to send money to WSO (or District and Area)? Is it appropriate to send small amounts?

A – There is no **obligation** for a Group to contribute to any of the links of service. The willingness of a Group to contribute whatever it can is more important than the amount and is always appreciated. Consideration should be given to the links of service that best fits the Group’s needs: District >Area > Alateen Conference > Area Service Center > WSO.

Q – If a Group already has a bank account, or is trying to open one and the bank asks us for an EIN, can we use the WSO EIN?

A – No. The WSO is not a central organization with control of its chapters, i.e. Groups, Districts or Areas. Each Group/District must apply for its own Federal EIN.

VALUABLE RESOURCES FOR ALL TREASURERS

- Al-Anon/Alateen Service Manual 2022-2025
 - Page 52 Group Finances/Budget
 - Page 162 Finances
- CAL: S-21 Seventh Tradition
- CAL: G-41 Reserve Fund Guidelines
- Contact the Virginia Area Treasurer at:

treasurer@vaalanon.org

al treasurer@vaalanon.org

Attachment 1 - Spreadsheet Sample

INCOME	Donations	Literature	Total Income
Week 1			-
Week 2			-
Week 3			-
Week 4			-
Week 5			-
TOTAL	-	-	-

EXPENSES			
Assembly			-
Literature			-
Rent			-
Misc			-
Reserve			-
	-	-	-

distribution.

EXCESS FUNDS			
TO BE DISTRIBUTED			-
WSO	50%		-
AREA	10%		-
NVSC	20%		-
DISTRICT	20%		-

Name: _____ Group # _____	2024	2024 Total	Cleared
REVENUES			
Budget		YTD	X
List dates of deposits in column A and amounts in column C			
TOTAL MEETING CONTRIBUTIONS: \$0	\$0	\$0.00	
EXPENSES			
Budget		YTD	X
Rent - Budget \$			
JAN - MAR 2024	\$ -	0.00	
APR - JUN 2024	\$ -	0.00	
JUL - SEP 2024	\$ -	0.00	
OCT - DEC 2024	\$ -	0.00	0.00
VA Area Assembly - Donation Budget \$			
Spring Assembly Fee	\$ 140.00	\$0.00	
Fall Assembly Fee	\$ 140.00	\$0.00	
JAN - MAR 2024	\$ -	0.00	
APR - JUN 2024	\$ -	0.00	
JUL - SEP 2024	\$ -	0.00	
OCT - DEC 2024	\$ -	0.00	0.00
Alateen Contributions (Based on Member Contributions)			
BASED ON MEMBER DONATIONS	\$ -	0.00	
	\$ -	0.00	
			0.00
AFG District Contributions - Budget \$			
JAN - MAR 2024	\$ -	0.00	
APR - JUN 2024	\$ -	0.00	
JUL - SEP 2024	\$ -	0.00	
OCT - DEC 2024	\$ -	0.00	0.00
Al-Anon Service Center of Tidewater			
BASED ON MEMBERSHIP DEMAND		\$0.00	
		0.00	
		\$0.00	
		\$0.00	
		\$0.00	0.00
WSO (Based on Member Contributions)			
Donation Budget, TBD by membership		0.00	
			0.00
MISC			
Subscription to Forum Budget - Good through December 31	\$11.00		
Other		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	0.00
TOTAL MEETING EXPENSES: \$291.00	\$291.00	\$0.00	

SUMMARY	
BEGINNING BALANCE AS OF 1/1/2024	\$ -
CONTRIBUTIONS	0.00
RENT	0.00
VA AREA ASSEMBLY FEES	0.00
VA AREA ASSEMBLY DONATIONS	0.00
ALATEEN DONATIONS	0.00
DISTRICT ____ DONATIONS	0.00
LITERATURE	0.00
WSO DONATIONS	0.00
OTHER EXP	0.00
AVAILABLE BALANCE AS OF [DATE]:	\$ -

THIS COLOR HAS FORMULAS

Beginning balance for 2024:	\$ -
Plus YTD net income:	-
Minus expenses:	-
AVAILABLE BALANCE AS OF [DATE]:	\$ -

Date	Description	Debit	Credit	Balance	Notes
				\$230.25	Reserve \$90
1/8/2023	Contributions		\$33.00	\$263.25	
1/13/2023	Contributions		\$40.00	\$303.25	
1/20/2023	Contributions*	\$30.00		\$333.25	*includes \$15 for purchased book
1/28/2023	Contributions		\$16.00	\$349.25	
2/3/2023	Contributions		\$20.00	\$369.25	
2/10/2023	Contributions		\$18.00	\$387.25	
2/17/2023	Contributions*		\$13.00	\$400.25	*includes sale of 1 book
2/24/2023	Contributions		\$21.00	\$421.25	
2/26/2023	Forum Subscription	\$11.00		\$410.25	
2/28/2023	Literature order	\$78.00		\$332.25	

Attachment 3

Form **SS-4**
 (Rev. December 2019)
 Department of the Treasury
 Internal Revenue Service

Application for Employer Identification Number
 (For use by employers, corporations, partnerships, trusts, estates, churches,
 government agencies, Indian tribal entities, certain individuals, and others.)
 ▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.
 ▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN

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) (Don't 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.					
<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"/> Military/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 _____ <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)					
<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"/> _____ <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.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Agricultural</td> <td style="width: 33%; text-align: center;">Household</td> <td style="width: 33%; text-align: center;">Other</td> </tr> </table>		Agricultural	Household	Other
			Agricultural	Household	Other
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 \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>					
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.					
<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"/> Retail <input type="checkbox"/> _____ <input type="checkbox"/> Other (specify) ▶ _____					
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)			
	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) ▶		Applicant's fax number (include area code)			
Signature ▶		Date ▶			

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't 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	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 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, 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) ²	complete lines 1-18 (as applicable).
purchased a going business ³	doesn't 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 ⁴	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 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 ⁶	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 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 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, 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, 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. 581 ⁷	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1-18 (as applicable).

¹ 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 doesn't have employees.

² However, don't 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).

³ Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't 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.

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

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

⁷ See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

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