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MEMORANDUM

To: Interested Parties
From: William C. Campbell, Director
Subject: Federal and state tax issues for political committees

This memorandum is issued to provide information to political committees related to tax issues. The information is provided for informational purposes only, and should not be construed as legal advice. For guidance on tax issues, contact the Internal Revenue Service, the Massachusetts Department of Revenue, or a tax professional.

Federal Tax ID Number

A political committee should obtain a separate federal tax identification number (Employer Identification Number or EIN) in order to open a bank account. An EIN is required even if the committee does not have employees. An EIN may be obtained through an IRS self-guided online portal. The information below will assist the committee in completing the process.

1. Visit www.irs.gov
2. Select "Apply for Employer ID Number (EIN)"
3. Select "Apply online now"
4. Select "Begin Application"
5. Select "View Additional Types, Including Tax Exempt and Governmental Organizations"
6. All political committees except ballot question committees - select "Political Organization." Ballot question committees - select "Other Non-Profit/Tax-Exempt Organizations"
7. Select "Banking Purposes"
8. The responsible person is an individual who should be the treasurer. For purposes of identifying the individual, the individual's social security number may be used.
9. The individual should indicate that they are an authorized officer of the committee.
10. For the legal name of the entity, use the committee's name as identified in the committee's statement of organization.



