



THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF CAMPAIGN & POLITICAL FINANCE

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TO: Interested persons
FROM: Michael J. Sullivan, Director *MJS*
SUBJECT: Federal and state tax issues for political committees

Political committees in Massachusetts, especially those that are newly organized, should be aware of certain issues relating to tax liability, registration, and disclosure that are summarized below. This memorandum is intended to provide basic information only; those requiring further information or clarification should contact the Internal Revenue Service (IRS) or the Massachusetts Department of Revenue (DOR).

I. Federal ID Number

According to federal tax laws and regulations, a political committee should obtain a separate federal tax identification number (an Employer Identification Number or EIN) in order to open a bank account. An EIN is required even if the committee does not have employees. Candidates and treasurers should not use their own social security numbers for this purpose. To apply for an EIN, use the IRS website at www.irs.gov and type "EIN" in the search box on any page. For information on federal tax laws, see the IRS website at www.irs.gov/polorgs. Questions may also be directed to the IRS by telephone (toll free) at 877-829-5500.

II. Tax Returns

Political committees may be required to file federal and/or state tax returns and report interest income received from bank accounts or any other interest-bearing funds. For information regarding a political committee's tax liability, if any, or to obtain copies of the appropriate tax forms, candidates and treasurers should contact the IRS or DOR at the numbers or websites listed below. The current tax return form numbers are also listed and may be downloaded from the respective agency's website.

**Internal Revenue Service
Form 1120P0L**

**(877) 829-5500
Website: www.irs.gov**



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Mass. Department of Revenue
Form 3M

(617) 887-6367
(800) 392-6089
Website: www.mass.gov/dor

III. IRS Notice

As of May 1, 2017, Section 6113 of the Internal Revenue Code requires political committees whose gross annual receipts normally exceed \$100,000 to include a special notice on solicitations informing persons being solicited that their contributions are not tax deductible. Contact the IRS for more information.