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## Organizing Documents of an RTCA Council

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Articles of Incorporation  
Tax ID (EIN)  
501(c)3  
Conflict of Interest Policy  
Affiliation Agreement

# Overview

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- The local council...
    - is an incorporated nonprofit business in the state in which it is located
    - has its own federal Tax ID Number (EIN = Employee Identification Number)
    - receives its own 501(c)3 tax exempt status from the IRS
    - files an Affiliation Agreement with RTCA, signed by
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## Articles of Incorporation

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- State level
  - Secretary of State or Department of State
  - Online forms
  - Nominal filing fee
  - Fast processing (usually 1–2 weeks)
  - Annual Report filing to maintain “Good” or “Active” status
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## Federal Tax ID or EIN

- Issued by the IRS
  - IRS Form SS-4 = <http://www.irs.gov/pub/irs-pdf/fss4.pdf>
  - Or file online at <https://sa2.www4.irs.gov/modiein/individual/index.jsp>
  - Usually takes fewer than five weeks
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# Why you need an EIN

## ■ From irs.gov

- Do you have employees?
- Do you operate your business as a corporation or a partnership?
- Do you file any of these tax returns: Employment, Excise, or Alcohol, Tobacco and Firearms?
- Do you withhold taxes on income, other than wages, paid to a non-resident alien?
- Do you have a Keogh plan?
- Are you involved with any of the following types of organizations?
  - Trusts, except certain grantor-owned revocable trusts, IRAs, Exempt Organization Business Income Tax Returns
  - Estates
  - Real estate mortgage investment conduits
  - Non-profit organizations
  - Farmers' cooperatives
  - Plan administrators

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## 501(c)3

- Having your own 501(c)3 designation...
    - allows your donors to make tax-deductible gifts
    - increases giving to your council
    - protects your council from malfeasance or nonfeasance committed by others
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## Applying for 501(c)3 status

- Apply at [irs.gov](http://irs.gov)
  - Form 1023 = <http://www.irs.gov/pub/irs-pdf/f1023.pdf>
  - Instructions = <http://www.irs.gov/instructions/i1023/index.html>
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## Conflict of Interest Policy

- IRS requires a conflict of interest policy
- It protects the individual as well as the council
- Certain provisions must be included in the policy
- Samples at [irs.gov](https://irs.gov) and at [rtcanational.org](https://rtcanational.org)

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## RTCA Affiliation Agreement

- Although each council is autonomous...
    - affiliation with RTCA connects you to every council, and to the whole
    - affiliation with RTCA qualifies you for numerous benefits and services
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## Affiliate Council Benefits and Services

- Vote at the Annual Meeting
- Council Operations Manual
- Guidance and assistance from regional directors and the National Service Center
- New Chaplain Recruitment and Screening
- Grants and Scholarships to attend the annual Chaplaincy School
- Discounted resources like Daily Oats, Spanish-English Bibles, Backstretch Bibles, and Apparel