



Title: Federal Tax ID Number Use Policy	Number: GA-007
Cross Reference: ENA Operations	
Approved by: GAENA General Assembly	Origination Date: 11/13/2021
Revised by: GAENA ByLaw/Policy Committee	Approval Date:
	Revision Date: 01/2025

I. POLICY PURPOSE:

To give guidance to chapters and subordinate committees wanting to use the Georgia Emergency Nurses Association Federal Tax Identification Number or Employer Identification Number (EIN) for their bank account purposes.

II. POLICY BACKGROUND:

GAENA is incorporated as a 501(c)(3) not-for-profit organization. Having a corporate shell protects the state, chapter and committee leaders from personal liability should a claim be filed against them

III. PROTOCOL:

1. Chapters/committees using the EIN are required to annually send appropriate documentation to the GAENA Treasurer no later than January 31.
2. Some documentation may be required by the accountant at an earlier date. This documentation will be for the previous calendar year.
3. GAENA is required by IRS regulations to include this information on the State's annual Form 990 tax filings.
4. Failure of a chapter/committee to provide this information may result in the suspension of that chapter/committee.
5. GAENA reserves the right to revoke chapter/committee use of the EIN for any reason that may jeopardize the IRS standing of the GAENA or for any violation that may cause the GAENA to lose its corporate not-for-profit status.
6. GENA reserves the right to enforce disciplinary action on a chapter/committee or its leadership for flagrant misuse of the EIN. This can result in a warning, removal of officers or revoking the chapter/committee's charter depending on the severity of the infraction.

Employer Identification Number (EIN) is also known as a Federal Tax Identification Number and is used to identify a business entity.