

## MISSOURI ENA FEDERAL TAX ID NUMBER USE POLICY

- To give guidance to a chapter wanting to use the Missouri State ENA Federal Tax ID number for their bank account purposes.

Approved: 11/2011

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***Note that there is great liability on the state's part in giving out this information, thus proper policy must be in place to govern its use.***

Missouri State ENA is incorporated as a not-for-profit organization. Having a corporate shell is what protects the State and Chapter leaders for personal liability should a claim be filed against them.

- A. All chapters wanting to use the Missouri State ENA Federal Tax ID number must request so in writing to the Missouri State ENA Treasurer. Once provided, the chapter treasurer is responsible to ensure the integrity of the Tax ID Number.
- B. Upon being given the number for use, the chapter must open all bank accounts at the bank specified by the state council. Special permission may be granted by the treasurer on a case-by-case basis, when the preferred bank is not easily accessible.
- C. All accounts must have online access and provide access for the state treasurer.
- D. Chapter must have at least 3 co-signers on their accounts. One signature must be the state council treasurer.
- E. Missouri State ENA reserves the right to revoke a chapter use of the Missouri State ENA Federal Tax ID Number for any reason that may jeopardize Missouri State ENA's standing with the IRS or any violation that may cause Missouri State ENA to lose its corporate not-for-profit status.
- F. Missouri State ENA also reserves the right to enforce disciplinary action on a chapter or its Leadership for flagrant misuse of the Missouri State ENA Federal Tax ID number. This can range from a warning, to removal of officers, to revoking of the chapter's charter depending on the severity of the infraction.