

<b>Title:</b> Federal Tax ID Number Use	<b>Number:</b> N/A
<b>Cross Reference:</b> N/A	
<b>Approved by:</b> SD ENA Board of Directors	<b>Origination Date:</b> 12/2013
<b>Revised by:</b>	<b>Approval Date:</b> 12/2013
<b>Review date:</b> 2020	<b>Revision Date:</b>

**I. POLICY PURPOSE:**

- To provide guidelines for State Council use of South Dakota ENA’s Federal Tax ID number use.

**II. POLICY BACKGROUND:**

- There is a great liability on the state’s part in giving out this information, thus proper policy must be in place to govern its use. South Dakota ENA is incorporated as a not-for-profit organization. Sound business practice must be followed to protect that status. Having a corporate shell is what protects the state leaders from personal liability should a claim be filed against them.

**III. PROTOCOL:**

1. All bank accounts must remain at the bank specified by the state council. Special permission may be granted by the board on a case by case basis, when the preferred bank is not easily accessible
2. All bank accounts must be opened using the SD ENA Federal Tax ID number.
3. All accounts must have online access and provide access for the state treasurer.
4. All accounts must have at least 3 co-signers on them. One signature must be the current state council treasurer.
5. Any activity that may jeopardize SD ENA’s nonprofit standing with the IRS will be brought to the SD ENA executive board for review and recommendations for full board action.