



California State Council

# POLICY AND PROCEDURE

<b>Title:</b> Federal Tax ID Number Use	<b>Number:</b>
<b>Cross Reference:</b>	
<b>Approved by:</b> California ENA Board of Directors	<b>Origination Date:</b> 08/2014
<b>Review Date(s):</b>	<b>Approval Date:</b> 01/12/2017
	<b>Revision Date:</b> 08/01/2016

**I. POLICY PURPOSE:**

This policy is intended to give guidance to chapter and self-funded committees wanting to use the California State Council ENA (CalENA) Federal Tax ID number for their bank account purposes. 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.

**II. POLICY BACKGROUND:**

CalENA is incorporated as a not-for-profit organization. There is no more important state requirement than maintaining our corporate not-for-profit status. Having a corporate parent structure is what protects the State and Chapter leaders for personal liability should a claim be filed against them.

**III. PROTOCOL:**

1. All chapters wanting to use the CalENA Federal Tax ID number must request so in writing to the California State ENA Treasurer.
2. Upon being given the number for use, the chapter or self-funded committee must open all bank accounts at Wells Fargo. This is where the state’s accounts are held.
3. All accounts must be placed online with Wells Fargo. This will insure that the CalENA Treasurer can access account information.
4. Each chapter account shall have four signers on their banking accounts: two State Board members and two active Chapter Board members.
5. Any other use of CalENA federal tax ID number must be approved by the Board of Directors.
6. Chapters shall regularly submit financial reports to the CalENA Treasurer as outlined in the Financial Reporting Standardized procedure.
7. CalENA reserves the right to revoke a chapter or committee use of the Federal Tax ID Number for any reason that may jeopardize CalENA standing with the IRS or any violation that may cause CalENA to lose its corporate not-for-profit status.