

The importance of an EIN associated with an endowment account.

MidwayUSA Foundation uses the Employer Identification Number (EIN) associated with an endowment account for two purposes:

- 1. To determine who may receive grants from the account. Only the EIN organization may apply for and receive grants from its endowment account.
- 2. For government reporting of cash and non-cash grants linked to the account (Forms 1099-MISC and 990 Schedule I)

The EIN does not indicate ownership of the endowment account. MidwayUSA Foundation is a public charity, not a bank. An organization associated with an endowment account does not own, control, or have a right to the endowment account or the funds (donations and earnings) in the endowment account. All endowment accounts and funds held by the MidwayUSA Foundation are the property of the Foundation and are under the control of the Foundation's Board of Directors. Therefore, an organization's endowment account balance is simply the measure by which the MidwayUSA Foundation determines how much of a grant the organization may receive.

How to properly complete an IRS form W-9 (request for EIN)

MidwayUSA Foundation asks for W-9s when an organization opens an endowment account, and with all grant applications and fundraising product LOIs. W-9 forms are simple and short, but the IRS provides very little guidance for nonprofits on how to properly complete line #3 on the form.

First, go to the IRS website and download the latest form available. Instructions are included with the form, so make sure you read them carefully. https://www.irs.gov/pub/irs-pdf/fw9.pdf

Next, make sure you have the correct Employer Identification Number (EIN) for your organization. <u>DO NOT</u> use your Social Security Number! We cannot issue grants of any kind to an individual. Also, we are required to report cash and non-cash grants to the IRS, and you probably don't want that reported as potential income to you!

When you have the latest W-9 form and the correct EIN, then complete, sign, and date the form. DO NOT check any of the boxes in the top and middle of #3 on the form. Those boxes indicate a FOR PROFIT business. Check **Other** and then indicate the type of organization. If you are not authorized to sign on behalf of the organization, you will have to get an authorized signature. For instance, if you are a high school coach, you will probably have to contact the school business manager and ask for a completed W-9.

Some examples of W-9 forms for various nonprofit organizations are provided on the following pages:



Booster Club that is NOT Incorporated

Departi	W-9 October 2018) ment of the Treasury I Revenue Service	Request for Taxpayer Identification Number and Certification Go to www.irs.gov/FormW9 for instructions and the latest information.					Give Form to the requester. Do no send to the IRS.								
	1 Name (as shown	on your income	tax return). Name is i	required on this line; do	not leave this line blank										
			Ousters Booster												
	2 Business name/d	Isregarded entity	y name, if different fro	om above											
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	tollowing seven boxes. certain Instruc						certain en	nptions (codes apply only to entities, not individuals; see tions on page 3):							
, b		Individual/sole proprietor or ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate single-member LLC						t payee code (if any)							
tion of	Limited liability company. Enter the tax classification (C–C corporation, S–S corporation, P–Partnership) ►							,							
Print or type. Specific Instructions on page	Note: Check t	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not chec													
	LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.							ny)							
9	Other (see ins)								ined outside the U.						
જુ	5 Address (number	, street, and apt.	or suite no.) See ins	tructions.		Requester's name a	and address	(optional)						
	123 Clay Bird S														
ல	6 City, state, and Z	IP code													
Ø	7.	Anywhere, MO 12345													
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Team or Organization that is a State Nonprofit

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	Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.								
	Sportsmanship Rifle and Pistol Team 2 Business name/disregarded entity name, if different from above								
Print or type. See Specific Instructions on page 3.	Check appropriate box for federal tax classification of the person whose name is entered on line 1 following seven boxes. Individual/sole proprietor or	ptions (codes apply only to rittles, not Individuals; see ons on page 3): bayee code (if any) on from FATCA reporting any)							
	Anywhere, MO 12345								
	7 List account number(s) here (optional)								
backu reside	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to up withholding. For individuals, this is generally your social security number (SSN). However and alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For oth	ver, for a	nber						
	es, it is your employer identification number (EIN). If you do not have a number, see How to	o get a							



A Tax-Exempt Club

Depart	W-9 October 2018) ment of the Treasury I Revenue Service		Go to www.irs	Request for cation Numbers.gov/FormW9 for inst	er and Certif tructions and the lat	est informa	•		reque	Form to ester. D to the	o not
	,	,	,	is required on this line; do	not leave this line blank	C					
	Cooperation Co			t from about							
	Business name/disregarded entity name, if different from above										
Print or type. Specific Instructions on page 3.	following seven boxes. Individual/sole proprietor or C Corporation S Corporation Partnership Trust/estate						Exemptions (codes apply only to certain entities, not individuals; selections on page 3): Exempt payee code (if any)				
	Note: Check to LLC if the LLC another LLC to is disregarded	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLO if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is only another LLC that is disregarded from the owner for LLS. Teacher I ax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.						Exemption from FATCA reporting code (if any) (Applies to accounts maintained outside the U.S.)			
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A 501(c)(3) Public Charity

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification Go to www.irs.gov/FormW9 for instructions and the latest information.					Give Form to the requester. Do no send to the IRS.		
	Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. MidwayUSA Foundation, Inc. Business name/disregarded entity name, if different from above								
Print or type. See Specific Instructions on page 3.	following sevien be single-member be single-member be Limited liability Note: Check ti LLC if the LLC another LLC ti	thership Tr on, PPartnership) I- ie-member owner. D or unless the owner of erwise, a single-mem ion of its owner. Code Section 50	owner. Do not check e owner of the LLC is ingle-member LLC that wher.					vidúals; see	
backı reside entitie TIN, la Note:	your TIN in the app up withholding. For ent alien, sole propres, it is your employ ater. If the account is in	rer Identification Number (TIN) ropriate box. The TIN provided must match the name given on individuals, this is generally your social security number (SSN). letor, or disregarded entity, see the instructions for Part I, later, er identification number (EIN). If you do not have a number, see more than one name, see the instructions for line 1. Also see I/ ussfer for guidelines on whose number to enter.	However, for a For other How to get a	or Emp		- dentifica	tion num		3 8