

March 28, 2014

RE: Filing of Form 8822-B

Dear Pastor and Church Leader,

The state office in Texas, as well as all other state offices around the United States, received an appeal from the national office to help them fulfill a request from the Internal Revenue Service. This request is not limited to the Church of God, but is in fact directed to all religious non-profit groups. This new ruling by the IRS, effective January 1, 2014, requires any organization with an EIN (Employer Identification Number) to file Form 8822-B to report the latest change of the person identified as their "responsible party." A responsible party is the contact person for the local congregation, often a board member, treasurer, or pastor. More specifically, this is the person responsible for directing the funds and assets of the church.

Upon hearing of this, I immediately contacted the accounting professional utilized by our state. She assures me this action is legitimate and not intended to harm the church. In fact, she wrote that compliance could actually benefit the local church, especially if a tax problem arose and the IRS couldn't find the responsible party to clear up any mistakes.

Based on this, we want to ask you to go to [www.texaschurchofgod.org](http://www.texaschurchofgod.org) and download Form 8822-B, along with the filing instructions, and complete as soon as possible. In fact, the state office, like any religious organization with a tax-exempt status, must do the same.

**To repeat: to whom is this action directed?** As previously stated, it is any organization with an EIN number. As such, any church that has employees (including a sole pastor), files employment tax returns, or has a bank or brokerage account, must have an "employer identification number" (EIN). This includes nearly every church in the United States. An EIN is obtained by filing a Form SS-4 with the IRS using the IRS website ([irs.gov](http://irs.gov)) or by submitting a paper form. Since 2010, line 7 of Form SS-4 has asked for the name and Social Security number of a "responsible party" of the applicant. (From Richard R. Hammer; more on this can be accessed at <http://www.churchlawandtax.com/web/2014/february/irs-form-8822-b-new-reporting-requirement-for-churches.html>)

Your cooperation is greatly appreciated as we attempt to be good citizens in this world while always having our hope fixed on our heavenly home.

Grace and peace!

Dr. Timothy West  
State Administrator