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TO: Interested persons
FROM: Michael J. Sullivan, Director *mjs*
SUBJECT: Federal and state tax issues for political committees

Political committees in Massachusetts, especially those that are newly organized, should be aware of certain issues relating to tax liability and registration that are summarized below. This memorandum is intended to provide basic information only; those requiring further information or clarification should contact the Internal Revenue Service or the Massachusetts Department of Revenue.

I. Federal ID Number

According to federal tax laws and regulations, a political committee should obtain a separate federal tax identification number in order to open a bank account. Candidates and treasurers should not use their own social security numbers for this purpose. To obtain a federal tax ID number for a political committee, a committee must file **Form SS 4** with the Internal Revenue Service. This form may be picked up at any IRS office, ordered by calling the IRS at the number below or downloaded from the agency's web site at www.irs.gov.

Political committees may request a federal ID number by mail, fax or phone:

- (A) Mail/Fax - Committees may mail or fax the completed Form SS 4 to the IRS at the address or number referenced in the instructions for the form itself, **OR**
- (B) Phone - Committees may also request a federal ID number by calling the IRS Business and Specialty Tax Line toll free at (800) 829-4933.

II. Tax Returns

Political committees may be required to file federal and/or state tax returns and report any interest income received from bank accounts or any other interest-bearing funds. For information regarding a political committee's tax liability, if any, or to obtain copies of the



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appropriate tax forms, candidates and treasurers should contact the IRS and/or the Massachusetts Department of Revenue at the numbers or web sites listed below. The current tax return form numbers are also listed and may be downloaded from the respective agency's web site.

Internal Revenue Service
Form 1120POL

(800) 829-4933
Web site: *www.irs.gov*

Mass. Department of Revenue
Form 3M

(617) 887-6367
(800) 392-6089
Web site: *www.dor.state.ma.us*