

# **SOCIETY OF DECORATIVE PAINTERS**

## **Section 1**

### **Organizing and Affiliating**

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## ORGANIZING AN SDP CHAPTER

You have expressed a desire to organize a local painting group in your area. Congratulations on taking your first step to develop an SDP chapter! Receipt of the New Chapter Form allows the Society to list the group as an organizing chapter and to provide pertinent information and support from the Society's Chapters Department.

Basic to organizing the chapter is the understanding that people who are interested in joining the chapter are required to be members of the Society of Decorative Painters. The organizing group has an obligation to provide Society membership information and to advise those interested that if they would like to join the local chapter, they must join the Society.

General information brochures are available from the Society offices that include membership application forms. You may request a limited number of brochures. The Society also has a black & white version of the color brochure from which you can make copies to give to potential members. Information about the Society along with membership information is also available on the Society's web page: [www.decorativepainters.org](http://www.decorativepainters.org).

SDP chapters do allow guests, potential chapter members and non-resident SDP members to visit chapter meetings and to participate in chapter activities, usually once or twice during the year. Please make your guests and potential members feel welcome. Invite them to attend a chapter meeting or two and, if they like the painting activities and enjoy the camaraderie with painting friends, invite them to join the Society and the chapter.

Remember to inform prospective members that Society membership is a prerequisite to the chapter membership. The Society will provide a zip code list of Society members in the area from which an organizing chapter would draw. Please submit the first three digits of the zip codes in your vicinity to the Society's Chapter Department to receive the zip code list.

We're glad you are interested in starting a new chapter! The Society's Chapters Department is equipped with resources to assist you in this new endeavor, so if you have any questions or need additional information, please contact:

Society of Decorative Painters  
Chapters Department  
1220 East First Street  
Wichita, KS 67214  
Phone: (316) 269-9300  
E-mail: [chapters@decorativepainters.org](mailto:chapters@decorativepainters.org)

## **Code of Ethics for Chapters of the Society of Decorative Painters**

As members of a chapter of the Society of Decorative Painters, our purpose, in common with that of the Society, is the promotion of decorative painting. To this end we pledge ourselves to support the goals and purposes of the chapter of the Society:

- To keep the lines of communication open with fellow chapter and Society members, respecting one another and following appropriate lines of communication.
- To have a positive and open attitude, listening to fellow members' opinions.
- To remember the importance of an active membership, contributing our time and talents.
- To maintain high standards of integrity and honesty.
- To respect the rights of each member individually, and the right of the majority to govern; therefore supporting the decision of the majority, regardless of how we personally voted.
- To support and cooperate with leaders who serve the chapter, respecting the time and dedicated service of past leaders, and when completing our terms as officers, relinquishing our responsibilities cheerfully to support new leaders.
- To promote a friendly chapter environment where chapter members motivate and inspire one another, and where differences of opinion are accepted without a need to continue to discuss past differences.
- To accept and respect the varied reasons members have for chapter membership and the varied skill levels they represent.
- To remember Chapters are nonprofit organizations and their goal is to promote decorative painting for everyone.
- To realize the conduct and activities of the chapter and its members reflect on the entire Society of which the chapter is a part.

As members of the chapter and of the Society, we acknowledge this code of ethics as an expression of our determination to maintain high professional standards. It is only the conscience of the individual who subscribes to this code that can guarantee its effectiveness.

## LEADERSHIP

It is suggested chapters start the organizational process with a steering committee. The committee must designate among themselves who will be responsible for various areas of responsibility, such as the duties of the president, vice-president, secretary, treasurer, newsletter editor and so forth.

An organizing group can choose to operate with a steering committee until the timing seems right to hold an election.

The timing of the first election can vary depending upon when the organizational meeting takes place and how many times a year the group chooses to meet. If the group chooses to hold an election in late spring or early summer, they might also include in their minutes a proviso that officers elected would continue to serve through the following year to add continuity in leadership. The following year they would elect officers in the fall as designated in the bylaws.

The chapter does not belong to any one member but to the group as a whole. It is important to involve as many members as possible in order to establish that there is room in the chapter for everyone. New members should be integrated in activities as soon as possible.

Bylaws state that officers will be elected in the fall or prior to the first of the year, and take office January 1. Chapters of the Society operate on the calendar year, January 1 through December 31, with officers and with financial records.

## MEETINGS

Chapter meetings should be held at a neutral place during the organizational process rather than a local shop, if possible. It must be understood that the chapter is open to any Society member regardless of where they take classes. Once the chapter is established and it is agreeable to the membership the chapter may choose to meet in a shop. If your chapter covers a large area, it is advisable to meet in a central location or rotate meeting places to avoid having the same members drive long distances each time.

A minimum of four (4) business meetings must be held each year. Organizing groups generally meet monthly or may choose to meet every other month. Once regular meeting times have been set, this information will be included in the standing rules of the chapter bylaws.

A steering committee may plan subsequent meetings after the initial interest meeting. Members should then be allowed to vote on how many times they want to meet, on which day of the week, and in what location. Your chapter may choose as many activities and projects as your members wish. Some chapters limit themselves to meetings and classes or workshops only. The more activities, the more opportunities your members have to get to know one another and share their talents. Invite a member from an existing chapter near you to demonstrate for one of your meetings.

*Publicizing meetings:* You will want to fully publicize your meetings to reach everyone in your community. Again, ask for volunteers to get things going. Some suggested methods of advertising are:

- Notify radio and television stations one week in advance of the next meeting and in writing.
- Display posters or fliers in shops or store windows.
- Notify newspapers in your area at least two weeks in advance. If your newspaper has a calendar section of community events, ask if your chapter meeting can be included in the calendar listing.
- Develop prospective members from:
  - Those who have attended any previous meetings
  - Area teachers and their students
  - A zip code list of members in your area provided by the Society.

*Communication:* The newsletter is the chief means of informing members of meeting dates and other events within the chapter. It is a key element for developing a chapter. It is important to select someone to do the job now, even on a temporary basis. Additional copies should be provided for use in distribution to interested individuals. The Society should be included on the chapter's newsletter mailing list. Emailing newsletters to [chapters@decorativepainters.org](mailto:chapters@decorativepainters.org) is the preferred method, but hard copies may also be mailed to the SDP office.

## **ESTABLISHING CHAPTER BY LAWS**

Organizing groups are required to adopt the chapter bylaws provided by the Society. Refer to Section 2 for a sample of Chapter Bylaws. Adopting the bylaws is helpful in the organizational process, as they are general rules by which the chapter will operate. Adopting the bylaws should be one of the first actions taken by the group. The head of the steering committee should call for motion to adopt, which is then recorded in the minutes for that meeting.

The organizing chapter members should make every effort to acquaint themselves with the bylaws. It is advantageous for every member to have a copy. Organizing groups are advised not to change bylaws until the chapter is affiliated. If you have questions, contact the Chapters Coordinator.

Once the Chapter is affiliated it is recommended that By-Laws and Standing Rules are reviewed and updated on a regular basis, maybe bi-yearly. This is necessary as your Chapter changes.

All changes need to be sent to SDP for review and approval and a final copy with date should be sent to the SDP Chapter Coordinator.

### **Standing Rules:**

Whereas bylaws provide the general rules of the chapter, standing rules specify particular items such as the months the group will normally meet, the specified amount of the dues and when they are due.

Standing rules may be changed if necessary at any meeting with a quorum present.

Any changes made should be stated as voted on and noted on a separate page, showing the date of the minutes where the action was taken.

Robert's Rules of Order, Newly Revised is a parliamentary authority recognized for any item not covered in your bylaws. Purchase a copy for your chapter.

## ESTABLISHING ANNUAL DUES

Organizing chapters many times “pass the hat” at the first organizational meeting in order to provide operating funds until the amount of dues can be voted on. Records must be kept on any monies collected and receipts should be given on monies received.

Interested parties joining the chapter must be advised of the requirement of Society membership. The chapter should provide the prospective member with a Society membership application. Upon receipt of their Society membership card, they must present the card to the chapter to verify current Society membership. If proof of SDP membership is needed before membership card is received, please contact the SDP Chapter Dept. for verification.

Chapters of the Society operate January 1 to December 31 with respect to both officers and finances. Most chapters choose to make chapter dues due in the fall of the year for the following calendar year; that gives some indication of the number of members and how they need to budget their funds.

In establishing the amount of dues, there are a number of costs to be considered, although not every chapter will incur each of these expenses:

- Postage
- Telephone expenses
- Rent – meeting space, workshops
- Public relations – promotion, posters
- Printing and supplies
- Stationery
- Newsletter
- Website
- Conference
- Seminars

When the members have voted on the amount of dues, this information should be recorded in the standing rules.

The members of the steering committee who have taken the responsibility of president and treasurer should open a chapter account and deposit collected funds as soon as possible. Both names should be on the signature card at the bank with the name of the bank recorded in the minutes of the chapter.

If the bank selected is hesitant to open an account as an organizing chapter, you may contact the Society’ Chapter Department for a letter of verification.

## SELECTING A CHAPTER NAME

Your chapter will want to be thinking about the selection of a chapter name. You may feel ready to choose the name at this time, or you may prefer to wait awhile before making this decision. The name the chapter members choose reflects on the chapter and the Society. Several things should be considered before choosing and voting on the chapter's name.

How does it sound to the community, people unfamiliar with decorative painting?

What do the initials spell?

Does it give any indication of what your group is all about?

Does it sound professional?

Will your name give any indication of your location to the rest of the Society?

The other chapters easily recognize a geographical name, such as Illinois Prairie Painters. The group should take time to come up with a variety of names that would reflect the general area your group is from. The suggestions should then be narrowed down to the three most popular names and the chapter members should vote on which name to use.

Make sure that all correspondence, including the newsletter, shows the name the way it was voted on by the chapter. If the membership decides to make a change in the name, it becomes a change in the bylaws and procedure must be followed as outlined in the chapter bylaws.

Once your name has been selected, you may want to sponsor an emblem contest. Your emblem does not require approval from the Society. The design should be simple enough to be used in a variety of sizes, such as stationary, nametags or chapter banner. One consideration should be that your logo or emblem be effective as a black & white drawing and be used on stationary. We encourage you to send a painted emblem representing your chapter to the Society office to be put on display. Please keep the size no larger than 8x10 inches.

## PRIVILEGES OF AFFILIATED CHAPTERS

1. The most important privilege available to all affiliated chapters is the privilege of joining a network of groups who support the same purpose – promoting decorative painting. Collectively our purpose is strengthened.
2. A chapters committee appointed by the President of the Society serves in an advisory capacity and recommends policy to the board of directors through a board liaison and the Chapter Services Coordinator, who is on staff to assist chapters.
3. Affiliated chapters may submit news articles and photos to SDP for consideration for use in social media, on the SDP website, or in the Decorative Painter magazine. Due to the number of chapter events held each year and due to space constraints in the magazines, not all submissions can be published. Submitted material, including photos, become the property of the Society and may not be returned.
4. Chapters are provided a Handbook for Chapters with requirements and guidelines. Additional informational materials as appropriate are provided for information and promotion. Chapters may request Society brochures for promotion.
5. Chapters may request a zip code list of members in their area to use for verification of membership and to promote the chapter to fellow decorative painters.
6. The Society provides a forum for chapters at the Annual Meeting and Convention, The Chapters/Members Gathering, to share ideas and gather information to assist you with your chapter.
7. Chapters are listed on the SDP website, [www.decorativepainters.org](http://www.decorativepainters.org)
8. Chapters may take advantage of opportunities such as the Chapter Achievement Award by which they may gain recognition for their chapter at an international level.
9. The Society has made available for purchase a chapter service pin with a variety of charms to use as recognition for chapter involvement and service.
10. Chapters within the boundaries of the United States government have the privilege of filing as a subordinate of the Society under its group exemption granted by the Internal Revenue Service as a non-profit organization.

## REQUIREMENTS OF AFFILIATED CHAPTERS

Acceptance of affiliated status brings with it the responsibilities to follow the requirements that have been developed for the chapter and the Society.

1. Chapters shall accept as members only those who hold membership in the Society of Decorative Painters. It is the responsibility of the individual who seeks membership to provide verification of Society membership and it is the responsibility of the chapter to require verification of the Society membership of its members.

Prospective members must be advised of this requirement and given an application form to submit Society dues directly to the Society office. Individuals sending their dues directly to the Society may be given time to receive their membership card to verify they have joined.

2. Membership in chapters must be open to all Society members. No chapter may restrict membership either openly or tacitly (e.g., to students only, to teachers only, or those connected with a particular shop or teacher).
3. Chapters shall be governed by the bylaws and standing rules of the chapter.
4. Chapters shall communicate with the Society by means of a chapter newsletter and should place the Society's Chapters Department on the chapter newsletter mailing list or email mailing list.
5. Chapters shall operate on the calendar year from January 1 through December 31.
6. Chapters shall elect officers to take office January 1. Elections should take place in the fall of the preceding year. The New Chapter Form should be sent as soon as elections have taken place so the chapter's officer list can be updated in the Chapters Department. Chapters must notify the Society office of any change of officers at any time.
7. Activities of the chapter shall fulfill the purpose of the chapter and the Society by promotion and education of decorative painting. The financial affairs of the chapter shall be conducted so proceeds of the chapter do not inure to the benefit of an individual member.
8. Chapter leaders should study the Handbook for Chapters as to responsibilities of being a subordinate of the Society in relationship to how the chapter may earn and how it may spend money.
9. Chapters are required to return the necessary information to complete the annual Chapter form, which consists of the following:
  - a. List of chapter officers for the coming year
  - b. General information (where the chapter meets, when chapter elections are held)
  - c. Total gross receipts (this may be recorded before an audit has been completed)

10. Chapter liability insurance covers injuries or damages caused by a chapter or chapter members while conducting chapter activities. Payment of the liability insurance is a mandatory requirement for US chapters. Invoices will be mailed annually to the chapter president.
11. All chapters should audit financial records at the end of each year. Chapters within the boundaries of the U.S. government must comply with regulations as set forth by the IRS and the Society pertaining to auditing of finances and reporting as required.
12. The Handbook for Chapters belongs to the chapter and must be kept up to date with material received from the Society's Chapters Department. The Handbook should be kept by the president for his/her term of office, be available to all board and chapter meetings for reference by board or membership, and be given to the new president before the beginning of the new chapter year.
13. The records of chapter officers are property of the chapter and each officer is responsible to see that all pertinent records are kept on file and transferred to new officers at the end of each year.

The organizing chapter, in applying for affiliation with the Society of Decorative Painters, should use the forms and information provided. Should extra forms be required, they can be secured from the Society, or may be mechanically reproduced from those provided here. Please do not use forms or information from chapters previously affiliated since information is subject to change.

The affiliation process time can and does vary with the individual chapter. Additional time spent in the process can be advantageous. When chapters are organized in areas that are not well populated it is sometimes difficult to recruit members. General information brochures are available from the Society office, which include a membership application, to be given to any prospective member.

Only four members are needed to start a chapter. Growth in membership occurs as these four members tell others about decorative painting and how they can participate in painting activities. Many areas are not familiar with our art form, which provides an opportunity for promotion and education.

Each chapter member must be a Society member and be able to show proof of membership for the current year. When individuals join the Society they are sent a membership card with their individual number. If you are told they have submitted their dues to the Society, allow time for them to receive their membership card. This card should be shown to the chapter for membership verification. Please keep in mind that membership cannot be limited in a chapter. Anyone who is a member of the Society is eligible for membership in a chapter.

## LOSS OF AFFILIATION

Affiliation is granted by the board of Directors of the Society, and is considered a privilege. With privilege comes responsibility.

The Society recognizes that there may be different situations in disaffiliation as listed below. In any situation the utmost care will be given to due process and the Society will make every effort to protect the rights of the chapter and its members as well as the rights of the Society.

1. Voluntary Disaffiliation – In the event of voluntary disaffiliation or dissolution the following checklist is to be used by the chapter:
  - a. Notification must be given in writing to chapter members and the Society prior to the meeting at which voting will take place of the intention to vote on disaffiliation or dissolution.
  - b. At the meeting where the matter is considered, the vote must be by roll call vote of each person present and eligible to vote.
  - c. Use of the chapter name is prohibited by any group or persons following dissolution or disaffiliation.
  - d. Final minutes must be filed with the Society showing disposition of assets, including money, materials and any fixtures belonging to the chapter.
  - e. Closing bank statements and financial records must be forwarded to the Society offices. Any monies earned under the IRS not-for-profit exemption by U.S. based chapters must be given to another not-for-profit organization or as designated in the bylaws. Non-U.S. chapters must follow requirements of their government.
  
2. Involuntary Disaffiliation – the Board of Directors of the Society shall have the authority to withdraw affiliated chapter status from chapters who fail to comply with the bylaws of the chapter or Society or the requirements as set forth for chapters. All affiliated chapters may be reviewed annually. The following could result in loss of affiliation.
  - a. Failure to enforce the requirement that all members of chapters must be current members in good standing of the Society.
  - b. Failure to comply with any of the requirements for affiliated chapters.
  - c. Failure to pay any and all debts owed the Society. The Society is not liable for any debts incurred by the chapter.
  - d. Failure to comply with financial reporting as governed by IRS for U.S. based chapters. Current information is sent each year with the annual report.
  - e. Failure to provide the Society with a current copy of chapter bylaws and standing rules.

## THE SOCIETY AS A NON-PROFIT ORGANIZATION (US CHAPTERS)

In 1976, the Society of Decorative Painters applied for and was granted the status of a 501(c)(6) non-profit by the U.S. Department of the Treasury, Internal Revenue Service. The EIN (Employer Identification Number) of the Society is shown as 73-1007684 with a second letter establishing the group exemption number as 2697.

This group number allows the Society to list chapters as subordinates of the central organization with privilege of extension for non-profit status. Copies of IRS letters are included for your information and should be retained in the chapter's permanent file.

As each group organizes with the intention of being affiliated with the Society, application is made for an EIN. Application is made on an SS-4 form issued by the Internal Revenue Service. The group number 2697 is requested on the form to be submitted and identifies the Society's exemption group.

All chapters need to apply for an EIN (Employer Identification Number) as soon as a chapter name has been selected. Chapters may [apply for an EIN online](#) and receive the EIN immediately upon completion of verification. An EIN may also be obtained via mail. A sample of how to complete the form is included on page 20. Current forms and instructions may be secured from the IRS website at [www.irs.gov](http://www.irs.gov) (type "SS-4" form in the search bar), from a certified public accountant or auditing firm, libraries or directly from your area IRS office.

In the IRS letter dated 2/09/76, you will note the Society must file a report each year on the organization's subordinates list, noting any changes in their status, such as a name change for the chapter and the current contact person (President). Please note that if your chapter changes its name, do not notify the IRS directly. The Society, as the parent organization, must contact the IRS. The chapter will need to provide the Society with required information as noted Section 2 of this handbook.

Organizing chapters do not submit any paperwork directly to the IRS with the exception of the SS-4 form. When an EIN number is assigned to the chapter by letter notification, a copy must be sent to the Society. **THE ORIGINAL COPY SHOULD REMAIN WITH PERMANENT FINANCIAL RECORDS.**

If you have questions, please contact the Society office for information.

It is the responsibility of each chapter to operate within the boundaries as outlined by the Society in order to protect the non-profit exemption granted to the parent organization, the Society of Decorative Painters.

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

National Society of Tole and  
Decorative Painters, Inc.  
c/o Beverly White  
1902 West Cherokee  
Enid, Oklahoma 73701

Person to Contact: Phone Contact: Charles Gilfette  
Telephone Number: Phone Number: 202-964-4757  
Refer Reply to: E:EO :T:R:1:3-NW

Date: 2-9-76 FEB 9 1976

Key District: Dallas  
Internal Revenue Code: Section 501 (c)(6)  
Accounting Period Ending: December 31  
Employer Identification Number: ~~23-7212985~~ see correction  
73-1007684 letter 1/10/77

Dear Applicant :

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you and your subordinates are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

However, this ruling does not extend to any subordinate which has previously received a ruling or determination letter holding that it is not exempt. Its qualifications to be included in this group ruling must be separately established.

Unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes ) on remuneration of \$50 or more to each of your employees during a calendar quarter. And, unless excepted, you and your subordinates are also liable for tax under the Federal Unemployment Tax Act on remuneration of \$50 or more to each of your employees during a calendar quarter if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 calendar weeks or pay wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to your key District Director.

If your purposes, character, or method of operation is changed, you should let your key District Director know so he can consider the effect of the change on your exempt status. Also, you must inform him of all changes in your name and address.

National Society of Tole and Decorative Painters, Inc.

changed\*  
\$50,000

You and your subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \*\$5,000. If your subordinates are not included in your group return then each must file its own return. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

\*\*Changed  
in 2008.  
ALL SDP  
chapters  
must file  
form 990,  
990-EZ or  
990-N.

~~\*\*You and your subordinates are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you or your subordinates are subject to this tax, Form 990-T must be filed. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.~~

You should advise each of your subordinates of the provisions of this ruling, including the requirements for filing information and other returns.

Each year within 45 days after the close of your annual accounting period, please send the following to the Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR Branch:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list of the names, mailing addresses including ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of subordinates on your group exemption roster that during the year:
  - a. changed names or addresses;
  - b. were deleted from the roster;
  - c. were added to the roster.

National Society of Tole and Decorative Painters, Inc.

- J. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;
  - b. a statement that each has given you written authorization to add its name to the roster; and
  - c. a list of those to which the Service previously issued rulings or determination letters relating to exemption.
- 4. If applicable, a statement that your group exemption roster did not change during the year.

You need an employer identification number even if you have no employees . If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,

  
Jeanne S. Gessay  
Chief, Rulings Section 1  
Exempt Organizations  
Technical Branch

Internal Revenue Service

3651 INTERREGIONAL HIGHWAY  
AUSTIN, TX 78741

Department of the Treasury

Date: JAN. 10, 1977  
In reply refer to: C139- 182hO533 1402.

NATIONAL SOCIETY OF TOLE &  
DECORATIVE PAINTERS  
21h0 NW 28TH  
OKLAHOMA CITY, OK73107

Correct Employer Identification Number: 73-1007684

Dear Sirs :

We are sorry but we have made an error and assigned you more than one employer identification number. The above number is your correct one; the number shown at the bottom of this letter is incorrect. We will consolidate under your correct number any previous payments or returns you have sent us under the erroneous number .

Please use the above number on business tax returns, payments, and related correspondence. Also, please use your full account name exactly as shown above.

Thank you for your cooperation.

Sincerely yours,



Incorrect Number: 23-7212985

Manager, Taxpayer Contact Unit

Internal Revenue Service  
Washington, D.C. 20224

Department of the Treasury

Date:

National Society of Tole  
and Decorative Painters, Inc .  
c/o Beverly White  
1902 West Cherokee  
Enid, OK 73701

Person to Contact:

Mr. Charles E. McLaughlin  
Telephone Number:

(202) 964-6197

Refer Reply to:

E:EO:O:R

Date:

February 17, 1976

Group Exemption Number:

**2697**

Dear Officer or Trustee: .

We are contacting all group central organizations because the 1975 Form 990 and instructions require each central organization and its subordinates to show their group exemption number (GEN) in Part I, item 18 (b), of Form 990.

Your group exemption number is shown above. Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return .

Church central organizations are not required to file an annual information return . However, any of their subordinates that do not qualify as "integrated auxiliaries" of a church are required to file an information return, Form 990, and should include on that return the appropriate group exemption number. . We are preparing a proposed amendment to the Income Tax Regulations which will define an integrated auxiliary of a church. When that amendment is published, we will send an information copy to holders of group exemption rulings under section 501(c) (3) of the Internal Revenue Code, (Organizations exempt under other provisions will not receive a copy .)

If you have any questions, please contact the person whose name and telephone number are shown above .

Thank you for your help in this matter .

Sincerely yours,

  
Charles E. McLaughlin, Director  
Exempt Organizations Division

M-0088 (2-76)

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested <b>(full name of organizing chapter)</b>	
	<b>2</b> Trade name of business (if different from name on line 1) <b>N/A</b>	<b>3</b> Executor, administrator, trustee, "care of" name <b>N/A</b>
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box) <b>(mailing address of person signing on 7)</b>	<b>5a</b> Street address (if different) (Do not enter a P.O. box.) <b>N/A</b>
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions) <b>(city, state and zip code of person signing on 7)</b>	<b>5b</b> City, state, and ZIP code (if foreign, see instructions) <b>N/A</b>
	<b>6</b> County and state where principal business is located <b>(information as requested)</b>	
	<b>7a</b> Name of responsible party <b>(name of organizing President making application)</b>	<b>7b</b> SSN, ITIN, or EIN
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>8b</b> If 8a is "Yes," enter the number of LLC members ▶	
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9a Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ <b>501(c)(6)</b> _____ <input type="checkbox"/> Other (specify) ▶ _____		
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input checked="" type="checkbox"/> National Guard _____ State/local government _____ <input type="checkbox"/> Farmers' cooperative _____ Federal government/military _____ <input type="checkbox"/> REMIC _____ Indian tribal governments/enterprises _____ Group Exemption Number (GEN) if any ▶ <b>2697</b>		
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
<b>10 Reason for applying</b> (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations _____ <input checked="" type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input checked="" type="checkbox"/> Other (specify) ▶ <b>identification with parent organization</b>		
<b>11</b> Date business started or acquired (month, day, year). See instructions. <b>N/A</b>	<b>12</b> Closing month of accounting year <b>December</b>	
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
Agricultural <b>0</b>	Household <b>0</b>	Other <b>0</b>
<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
<b>16</b> Check <b>one</b> box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) <b>education/promotion of dec painting</b>		
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <b>Education and promotion of decorative painting</b>		
<b>18</b> Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here ▶		

<b>Third Party Designee</b>	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ( )
	Address and ZIP code	Designee's fax number (include area code) ( )
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Name and title (type or print clearly) ▶		Applicant's telephone number (include area code) ( )
(signature of President making application)		Applicant's fax number (include area code) ( )
Signature ▶	Date ▶	