WATCHTOWER
BIBLE AND TRACT SOCIETY OF NEW YORK, INC.
25 COLUMBIA HEIGHTS, BROOKLYN, NEW YORK 11201-2483, U.S.A. PHONE (718) 560-5000

August 1, 2000

TO ALL CONGREGATIONS IN THE UNITED STATES

Re: Federal Employer Identification Number (EIN)

Dear Brothers:

In 1987 we asked congregations to send us photocopies of documents they received from the Internal Revenue Service (IRS) informing them of their Federal Employer Identification Number (EIN). About two years ago, we ceased asking for this information but maintained the photocopies we had on file. **This is to inform you that as of February 1, 2001, we will no longer keep records related to congregation EINs. Until that time, if you find that you are missing copies of IRS documentation concerning your EIN, please write or call the Society's Legal Department, as we may have copies of your records that we can send to you.**

Having the IRS letter assigning an EIN is helpful when a congregation is asked for proof of its EIN. (Banks often will not reveal an EIN when asked by a congregation.) Without such a letter, if the IRS has deleted the number from its records, a congregation will need to apply for a new number by filing IRS Form SS-4.

Sometimes the IRS will delete from its records the EIN of a congregation. This may happen if the congregation has a noninterest-bearing account on which no activity has occurred for several years and then opens an interest-bearing savings account with money from a gift or an estate. When the interest is reported to the IRS for that account, the IRS informs the bank that the EIN is not valid. The bank may respond by freezing the congregation's accounts. On such occasions, it is vital for the congregation to have a copy of the IRS letter establishing the congregation's EIN.

We hope this information is helpful to you. Please accept an expression of our warm Christian love and greetings.

Your brothers and fellow servants,

Watchtower B. & T. Society
OF NEW YORK, INC.