attorney to complete it. Unless your foundation is an agricultural research farm, it will probably not have any agricultural employees. Generally, your foundation will be a new business. Your foundation is a category "F" organization. Category "F" is a non-profit organization devoted to one of the seven permissible purposes in Section 501 (c) (3) of the Internal Revenue Code. You would explain this on Form SS-4.

If you intend to submit a Form 1023 shortly after the incorporation of your foundation, you should not submit Form SS-4 prior to submission of Form 1023. Form 1023 allows you to file Form SS-4 with Form 1023. The Social Security office usually takes two weeks to two months to issue an employer identification number. To avoid holding up your Form 1023 application while you are waiting for an employer identification number, you should file Form SS-4 and 1023 together.

Once you receive an employer identification number, you must file withholding tax returns using that identification number for the income tax due and owing on the salary of any employee. You will file and keep records for Forms W-2, etc. Depending upon the number of employees and the amounts involved, you will file monthly or quarterly just as any other employer.