

TAX INFORMATION

Tax ID/Employer ID Number for Information for Recognized Student Organizations

Tax ID / Employer ID Number (EIN)

A Tax ID Number or EIN (Employer ID Number) is like a social security number for your organization. Student organizations are often in situations that require a Federal Tax ID Number (opening an organizational bank account, conducting fundraisers, etc.). Registered student organizations are not permitted to use the College's tax identification number; therefore they are required to obtain their own EIN. The purpose of the EIN is so the IRS will not make any of an organization's members personally responsible for taxes on revenue that the organization has earned.

To get a Tax ID number, you may contact the IRS and request a Form SS-4 (Application for Employer Identification Number) or visit their Web site in order to request an EIN, see the **Apply for an EIN Online** section below for steps to apply for an EIN online.

Tax Exemption

Student organization registration with the Office of Student Leadership Development does not imply tax exemption. Only College departments and offices may use College's tax ID number. An organization wishing to apply for tax-exempt status must realize it is a complex and cumbersome process. An attorney specializing in this area is probably necessary because the laws and procedures written for qualifying as a tax-exempt organization are confusing and constantly changing. If a student organization is qualified for tax-exempt status, it most likely will be covered under 501(c)(3) or 501(c)(7) sections in the IRS tax code and would file a form 1023. The application process will take a minimum of six months, but may last more than year before a tax-exempt certificate is issued.

Apply for an EIN Online

The following steps were written to assist a recognized student organization with applying for an EIN online. If you have any technical issues or have questions regarding the form, please refer to the IRS' help and support services.

1. Go to the **IRS' Apply for an Employer Identification Number (EIN)** Online Web site:*(cut and paste link into your browser)*
<https://www.irs.gov/businesses/small-businesses-self-employed/get-an-employer-identification-number>
2. Click the **APPLY ONLINE NOW** link at the bottom of the page.
3. Once you have read the instructions on the page, click the **Begin Application** button.
4. Select the **View Additional Types, Including Tax-Exempt and Governmental Organizations** option for the "What type of legal structure is applying for an EIN?" question and then click the **Continue** button.
5. Any of the following options may describe your type of organization: 1) Political Organization; 2) Church- Controlled Organization; 3) Community or Volunteer Group; 4) Social or Savings Club; or 5) Sports Teams (community). Once your selection is made, click on the **Continue** button.
6. To confirm your selection click the **Continue** button.
7. Enter your first name, last name, and SSN/ITIN.
8. Select whether you are an officer or member of the organization or whether you are applying for the EIN as a third party on behalf of the organization and then click the **Continue** button.
9. Enter the address information for your organization and click the **Continue** button when you are done.
10. Enter the requested information about your organization and click the **Continue** button when you are done. Repeat this step for the next screen requesting additional organizational information.
11. Select the **Other** option for the question "What does your business or organization do?" and click the **Continue** button.
12. Select the **Organization** option for the question regarding your business activity and click the **Continue** button.
13. From the list of organizational activities select the activity that best describes what your organization does (most organizations

will select the **Social or civic** option and click the **Continue** button.

14. Select whether you would like to receive your EIN confirmation letter online or by mail and click the **Continue** button.
15. Once you receive the information, **retain it in your student organization files for current and future leadership**. Also, please feel free to provide the Student Organization Bank a copy.