

Obtaining an EIN for your Student Organization

What is an EIN/Federal Tax ID Number?

The Employer Identification Number or EIN, (also known as the Federal Tax ID Number) is a number assigned by the Internal Revenue Service and used to identify a business or other organization.

Student organizations wishing to open an off-campus bank account must apply for an EIN. Organizations should **not** open a checking account using an individual's social security number. The financial burden of the account then rests with that individual and they become responsible for claiming any interest accrued on the account on their own tax return. They also become responsible for the account if there are any problems. This is especially important to understand as organizational leadership changes.

Why do I need an EIN?

If your organization wants to open an off-campus bank account, host a fundraiser with an outside business, such as a restaurant (i.e., percentage nights), or establish a university foundation account allowing you receive tax-deductible donations, you need a tax ID number to receive money or in-kind donations. Additionally, obtaining an EIN helps to ensure the IRS will not make any of an organization's members personally responsible for taxes on revenue that the organization has earned.

Can we just use the University's EIN?

NO! Recognition by the university does not imply similar tax status and student organizations are not allowed to use the university's EIN or non-profit status. Student organizations are independent entities responsible for their own finances and establishing and maintaining their tax status with the IRS. They are also responsible for any required tax filings with Federal and State agencies.

Is having an EIN the same as being a non-profit organization?

NO! Student organizations are not Federally Tax-Exempt Non-profit Organizations. Only the federal government can confer charitable status on an organization. Filing for charitable status (501(c)(3) status) is a lengthy legal procedure that commits the organization to the rigorous annual reporting procedures required by the IRS. Because of the annual reporting requirements and the frequent turnover of student leadership, we do not encourage student organizations to file for charitable status.

How do I get an EIN/Federal Tax ID Number?

The easiest way to apply is online through the IRS website. For guidance on completing the registration process, please see the step-by-step guide below. You will receive your number immediately upon applying. You can also apply by mail or over the phone.

To apply online:

1. Go to the **IRS' Apply for an Employer Identification Number (EIN)** Online Web site: <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>

- Recommend opening this link in another web browser tab or window, so you can refer to this reference guide when filling out the application.

2. Click the **APPLY ONLINE NOW** link near the middle 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 the **Continue** button.
6. To confirm your selection, click the **Continue** button.
7. Enter your first name, last name, and SSN/ITIN. While the online SS-4 form requires the individual to enter his/her Social Security Number (SSN), it is still the EIN that is used to open a checking account, not any individual’s SSN.
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 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. You may also need a copy of this form to open an off-campus bank account.**

Who do I contact if I have questions about or have trouble filling out the online form?

For assistance you should contact the IRS directly. They can be reached at 1-800-829-4933. For generalized questions, Student Legal Services can be reached at studentlegalservices@vt.edu.