

# Student Groups and Tax ID Numbers

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# Getting a Federal EIN

TIN = Taxpayer Identification Number

- SSN = Social Security Number, for individuals
- EIN = Employer Identification Number, for other entities

Without an EIN, your group doesn't exist to IRS. Your group is essentially part of UC, just like OneStop or the Geology Dept. This is perfectly fine.

# Getting a Federal EIN

With an EIN, in the eyes of IRS, your group now exists separately from UC.

- Your group is setting itself up for *permanent ongoing* tax filing and reporting obligations.
  - Annual tax return filing
  - Applying for tax-exempt status
  - Giving receipts for donations/grants received

**\*\*\* CAUTION \*\*\***

# Getting a Federal EIN

Consider thoughtfully whether your group really needs its own EIN. Having one is neither good nor bad. However, it does obligate your group for future tax filing requirements.

# Getting a Federal EIN

We've decided we want our own EIN. How do we get one?

Apply to IRS for an EIN.

- Submit [Form SS-4](#) by mail or fax
- May apply online
  - Complete the form by hand first.

# Getting a Federal EIN

## Recommendations for Form SS-4

(based on the January 2010 version)

- Follow the [IRS Instructions!](#)
- Line 1, Legal name of entity
  - Don't use "University of Cincinnati" as the beginning of the group's name. Avoid "*University of Cincinnati...Club*", but "*UC...Club*" is acceptable.

# Getting a Federal EIN

## Recommendations for Form SS-4

- Lines 4-5, Address(es)
  - Use an address that will still work for the group after *you* leave UC. Avoid using a person's home address. For a UC office such as SALD, use their PO Box and not their Mail Location on line 4.
- Lines 7-8, Responsible party & their SSN
  - Person who controls/manages group assets. Can be an officer, faculty adviser, or SALD representative. Make sure you get that person's approval before entering their name/SSN here.
  - UC is not the responsible party to enter here.



# Getting a Federal EIN

## Recommendations for Form SS-4

- Line 9a, Type of entity
  - Probably “Other nonprofit organization... student club”. If your group is already formed as a corporation, LLC, etc., then enter that.
- Line 10, Reason for applying
  - Probably “Banking purpose...depositing dues and donations”

# Getting a Federal EIN

## Recommendations for Form SS-4

- Line 11, Date group started
  - Should be a recent date
- Line 12, Closing month of accounting year
  - Probably June (standard for universities)

# Getting a Federal EIN

## Recommendations for Form SS-4

- Line 15, First date wages paid
  - “N/A”. Student groups generally should not have their own employees. Doing so subjects the group to *substantial* additional tax filing requirements.
- Line 16, Principal activity of business
  - Probably “Other” followed by a general description like “cultural interests”, “public service”, “recreational sports”, etc.

# Getting a Federal EIN

## Recommendations for Form SS-4

- Line 17, Principal products/services
  - An entry is REQUIRED here.
  - It need not be extremely detailed. Perhaps “club for college students”.

# Getting a Federal EIN

## Recommendations for Form SS-4

- Third Party Designee (optional)
  - This *only* applies to this Application for EIN.
  - Designee can receive EIN notice, and answer any questions IRS may have about the application.
  - Student groups may enter my contact info (please advise me in advance):
    - Barry L. Holland
    - PO Box 210641, Cincinnati OH 45221-0641
    - Phone 513-556-5899; Fax 513-556-2504

# Getting a Federal EIN

## Recommendations for Form SS-4

- Signature / Applicant
  - “Responsible and duly authorized member or officer having knowledge of its affairs”
  - Probably group President or Treasurer

# Issues Not Covered Here

Filing annual tax returns with IRS

Applying for IRS recognition of group's exemption from federal income tax (Form 1023 / 1024) – How you get an IRS “Determination Letter”

Ohio sales tax exemptions (for buying things)

# Thank you!

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