

## OBTAINING AN EIN FOR YOUR REGISTERED STUDENT ORGANIZATION

The information provided here is meant to assist Registered Student Organizations (RSOs) that have identified the need for an EIN to satisfy banking requirements in completing the application, but it should not be considered as tax advice. Organizations filing for an EIN should understand that they will be responsible for keeping track of their financial records and for filing all appropriate paperwork with the IRS, including keeping contact information up to date. *This also means that the group will be responsible for paying any taxes that are owed.* If you have any questions about filing income taxes on organization funds, tax exemption, or non-profit status, please consult with Carolina Student Legal Services.

### What is an EIN?

The Employer Identification Number or EIN (also known as the Federal Tax ID Number) is a nine-digit number that the Internal Revenue Service (IRS) uses to identify a business or other organization.

### Why would my organization need an EIN (Federal Tax ID Number)?

Student organizations may need to obtain an EIN for banking purposes. An organization opening a bank account would need to apply for an EIN. An organization should **not** open a bank account using an individual's social security number, as the financial burden of that account would rest with that individual, who would become responsible for claiming any interest accrued on that account on their own taxes. That individual would also become responsible for the account if there is a problem with it.

If your organization needs to receive payment from a business or another organization, the entity that is paying your organization may require an EIN to process that payment to your organization. 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 RSOs just use the University's EIN?

No. Registration with the University does not imply tax-exempt status, and Registered Student Organizations are not allowed to use the University's EIN number or non-profit status. Student organizations are independent entities responsible for their own finances and establishing and maintaining their tax status with the IRS.

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

No. Student organizations are not automatically 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, student organizations should consult with Carolina Student Legal Services to fully understand the requirements and implications of this before deciding to file for charitable status.

### How does our organization get an EIN?

The easiest way to apply is online through the IRS website. You can also apply by mail or over the phone.

### To apply online:

1. Go to the **IRS's Apply for an Employer Identification Number (EIN) Online Website:**  
<https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
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. Page 1 of the EIN Application will ask you “What type of legal structure is applying for an EIN?”
  - a. Choose the following option: **View Additional Types, Including Tax-Exempt and Governmental Organizations**
  - b. Under Additional Types, we recommend that you read about the groups that you think would best fit your student organization and select that type. Most student organizations find that they fit the Social or Savings Club, Sports Teams or Community or Volunteer Group. Please read the information provided carefully before selecting your response.
  - c. To confirm your selection, click the **Continue** button.
5. Select the reason your organization is applying for the EIN, and hit **Continue**.
6. The next step asks for information about the Responsible Party. The IRS requests this information to verify that an actual person is requesting the EIN on behalf of the organization and it is not a scam. Enter your first name, last name, and SSN/ITIN. While the online form requires the individual to enter a personal Social Security Number (SSN), it is still the EIN that is used to open a bank account, not any individual’s SSN. *Note:* When you step down as an officer, you must file IRS Form 8822-B: Change of Responsible Party. This notifies the IRS that you are no longer the Responsible Party for this group. You must enter the name and SSN of the new Responsible Party (new Treasurer or President).
7. 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. We recommend that you have any documents for the student organization be sent to your organization’s permanent address. If you are using your organization’s mailbox in the Frank Porter Graham Student Union, please make sure it is formatted correctly:

ORG NAME  
BOX \_\_\_\_\_ FPG STUDENT UNION  
CAMPUS BOX 5210  
CHAPEL HILL, NC 27599-5210

(If you are not sure if your organization has a mailbox, or you would like to apply for one, contact Student Life & Leadership at [studentorgs@unc.edu](mailto:studentorgs@unc.edu).)

10. Enter the additional requested information about your organization and click the **Continue** button when you are done. Repeat this step for the next screens requesting additional organizational information.
11. Select whether you would like to receive your EIN confirmation letter online (recommended) or by mail and click the **Continue** button. Record the number and save a pdf copy of the confirmation letter. You should keep a copy of this pdf and upload a copy of this confirmation letter to the Documents section of the organization’s page on the Heel Life Portal.
12. Once you receive the information, **you must retain it in your student organization files for current and future leadership. It can be a difficult and time-consuming process to track down a lost EIN from the IRS.**

#### **Whom do I contact if I have questions 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.

**If you have questions about the EIN process, please consult with Carolina Student Legal Services or contact Student Life & Leadership:**

**Carolina Student Legal Services:** 3512 FPG Student Union; 919-962-1303, [csls@unc.edu](mailto:csls@unc.edu)

**Student Life & Leadership:** 2501 FPG Student Union; 919-962-1157, [studentorgs@unc.edu](mailto:studentorgs@unc.edu)