



Center for Student Involvement
Division of Student Affairs
University of Cincinnati

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This document is provided for informational purposes and is only current as of the date of publication only. This document is not to be considered tax advice. Contact the IRS directly for assistance with addressing your specific questions.

Frequently Asked Questions

Q: What is a Federal Tax ID Number/EIN?

A: An Employer Identification Number (EIN) is one of several federal Tax Identification Numbers (TINs), and is used to identify a business entity other organization ([IRS – Employer ID Numbers website](#)).

Student organizations that do fundraising, receive outside funding, and/or wishing to open an off-campus bank account must apply for an Employee Identification Number (EIN).

Q: Do I need a Federal Tax ID Number?

A: If your organization is not receiving any outside funding and are just using university funds you do not need an EIN or need to open an off-campus bank account. However, any organization that does fundraising or receives funding from outside organizations or individuals should apply for an EIN and open an off-campus bank account.

Q: Why do I need a Federal Tax ID Number?

A: You will need this number to open an off-campus bank account with a bank. Additionally, obtaining and 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.

Q: Once we have an EIN what should I do with it?

It is important that your organization keeps track of its EIN because nobody else has access to it. You will need this when updating your off-campus bank account information each year during RESET. If you lose your EIN this may prohibit your organization from changing and updating your account information or opening a new account in the future.

Center for Student Involvement does not have any organization EIN information and is not responsible for recording or keeping track of the EIN. It is each organization's responsibility to keep track and make sure future members have that information.

Q: Can we just use the University's EIN?

A: No. Recognition by the University does not imply tax-exempt status for the student organizations which are not allowed to use the University's EIN number or non-profit status to raise funds. Student organizations are independent entities responsible for their own finances and establishing and maintaining their tax status with the IRS.

Q: How do I get a Tax ID?

A: Student Organization must apply for a Tax ID (EIN) Number through the [IRS Employer ID Numbers](#) webpage. To apply via mail, organizations should complete the [SS-4 Form](#), and follow instructions on the [IRS SS-4 Form Webpage](#).

Q: Who do I contact if I am having trouble filling out the form?

A: For assistance you should contact the IRS directly. They can be reached at 1-800-829-4933

Q: Does my Registered Student Organization need to pay taxes?

A: Not if it can obtain approval as a tax exempt organization, which requires filing additional forms with the IRS and the state of Ohio to be approved. If not tax exempt, filing depends on how much money your organization takes in. All Student Organizations that file for an EIN (an Employer Identification Number) should review their finances and see if they need to file taxes based on the [IRS guidelines for exempt organization types](#).

Typically, if the Student Organization reports less than \$5,000 in "gross receipts," for a calendar year, regardless of the organization's classification, it will not need to file taxes but may still need to file forms with the IRS based on the [required filings webpage](#). "Gross receipts" are [defined by the IRS](#) as "the total amount the organization received from all sources during its annual accounting period, without subtracting any costs or expenses."

If a Student Organization receives over \$5,000 during an annual accounting period, it must file annually with the IRS. The proper form for an organization depends on how much the organization takes in. More information on tax requirements can be found on the [IRS website for Filing Requirement for Small Exempt Organizations](#). For additional assistance you can contact the IRS at 877-829-5500.

Q: What are the Tax Exempt Organization Filing Requirements?

A: The University of Cincinnati cannot recommend if a student organization should apply for tax exempt status; however, we can recommend that they follow the [IRS guidelines on applying for tax-exempt status](#):

Compile your organization's Gross Receipts to determine how much money your organization has worked with for the year.

Q: What does my organization do if our total amount is up to \$50,000?

A: All organizations should refer to the IRS website to ensure they are completing all the appropriate forms required.

For organizations that have gross receipts of up to \$50,000, the Student Organization will likely need to [file an IRS Form](#) on an annual basis. These forms are available [online on the IRS website](#). For additional assistance you can contact the IRS at 877-829-5500.

Q: Who should be completing any tax related paperwork for student organizations?

A: The student organization can select the person responsible for completing the tax filings. The IRS does not specify which member is responsible, as long as the required (if any) tax return is filed on time.

Q: Are we able to file under an affiliated national organization or should the university level organization have their own Tax ID?

A: The organization should discuss the matter with its national organization. It may not file as part of the University.

Q: How can an RSO become a Nonprofit?

A: Organizations who wish to become recognized as a nonprofit must fill out paperwork with the IRS and the state of Ohio, perhaps including but not limited to, IRS Forms 1023, 1024 and 1028 and Ohio Forms 532B, 532C, 533A, or 580 . If your organization plans to file to become a nonprofit organization it is best to seek professional assistance in applying for tax-exempt status.

For more information about becoming a nonprofit visit the [IRS Applying for Tax-Exempt website](#) and the [Ohio Government Business website](#) for charities and nonprofits.

Information adapted from resources provided by Montana State University, Yale University, Harvard University, University of Houston, and the Internal Revenue Services.