

Employer Identification Numbers (EIN) and Tax Information

If a student organization intends to collect dues, fundraise or apply for university funds they will want to obtain an outside bank account. Organizations should not set up a bank account using an individual's Social Security Number (SSN). Student organizations are not able use Eastern Michigan University's Tax ID number to set up a bank account. Student Organizations may apply for their own EIN through the [IRS](#).

Keep in mind that obtaining an EIN does not automatically make a student organization tax-exempt. That is a separate process through the IRS. No student organization should file as a nonprofit organization unless they have been granted nonprofit status.

[Step-by-Step Instructions for obtaining an EIN](#)

An organization's EIN is analogous to a Social Security Number. It is important to make sure that the organization keeps track of this number. If the organization isn't sure if it already has an EIN or has lost it's EIN, they can contact the IRS utilizing their Business & Specialty Tax Line at 800-829-4933.

Tax-Exempt Status

Though registered student organizations receive many benefits through the university, they are a separate entity for legal and tax purposes. This means that they cannot utilize the university's tax-exempt status when making purchases.

To apply for tax-exempt status, an organization will first need to apply for and receive an EIN from the IRS. Then, the organization will need to complete the appropriate IRS forms to apply for tax-exempt status. All student organizations considering this should be mindful of the associated costs and requirements of this process, understanding that Eastern Michigan University will not be able to provide advice or assistance. **We encourage student organizations to consult a licensed tax professional when making tax related decisions.**