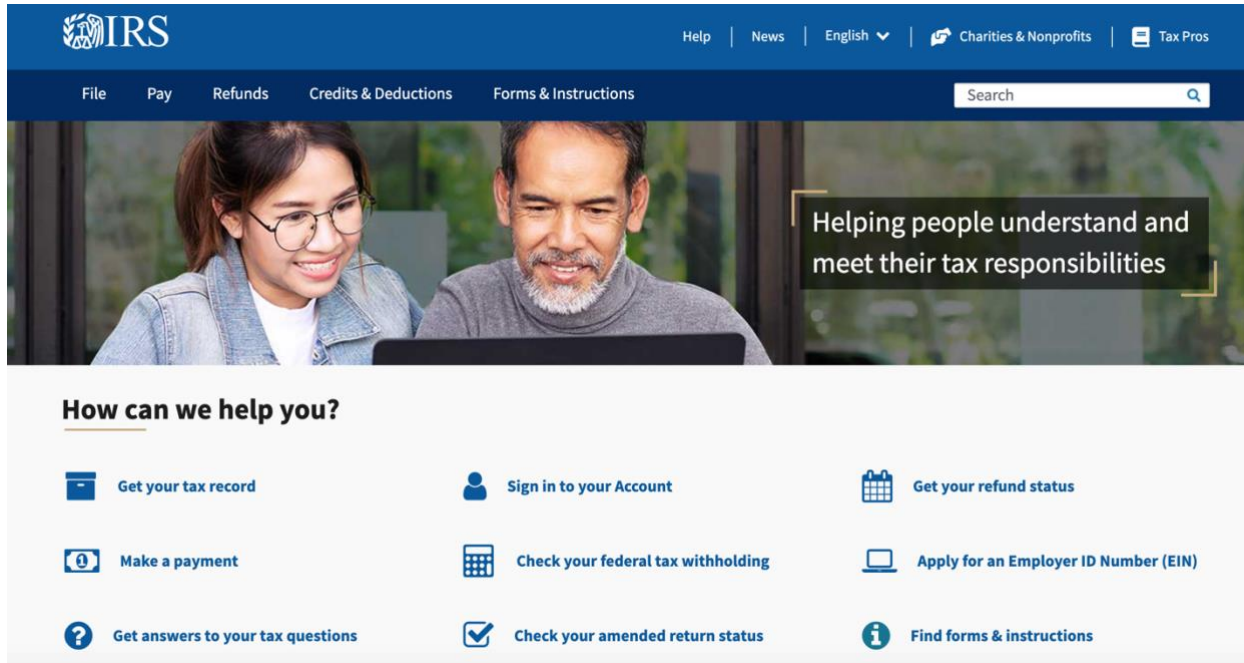


## Setting up an EIN (Required to set up a bank account for a student organization)

1. Go to <https://www.irs.gov/>
2. On the homepage, select “Apply for an Employer ID Number (EIN)”



3. Click the “Apply Online Now” button

**Apply Online Now**

### **Employer Tax Responsibilities Explain (Publications 15, 15-A and 15B)**

4. On the next page “What type of structure is applying for an EIN,” choose “View Additional Types”

## EIN Assistant

Your Progress: **1. Identify** 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

### What type of legal structure is applying for an EIN?

Before applying for an EIN you should have already determined what type of legal structure, business, or type of organization is being established.

Choose the type you are applying for. If you don't see your type, select "View Additional Types."

- Sole Proprietor**  
Includes individuals who are in business for themselves and household employers.
- Partnerships**  
Includes partnerships and joint ventures.
- Corporations**  
Includes S corporations, personal service corporations, real estate investment trusts (REIT), regulated investment conduits (RIC), and settlement funds.
- Limited Liability Company (LLC)**  
A limited liability company (LLC) is a structure allowed by state statute and is formed by filing articles of organization with the state.
- Estate**  
An estate is a legal entity created as a result of a person's death.
- Trusts**  
All types of trusts including conservatorships, custodianships, guardianships, irrevocable trusts, revocable trusts, and receiverships.
- View Additional Types, Including Tax-Exempt and Governmental Organizations**  
If none of the above fit what you are establishing, there are several others to choose from.

### Help Topics

- [? What if I do not know what type of legal structure or organization to choose?](#)

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5. Choose the appropriate type for your student organization based on the descriptions offered. The following four categories seem to best fit student organizations at Marquette, with most falling into the "PTA/PTO or School Organization" category. "Social Club," "Sports Teams," and "Community or Volunteer Group" may also be applicable to some organizations on campus.

**NOTE that the categories Marquette uses to classify student organizations DO NOT necessarily correspond to similarly titled categories for federal tax status designations. (FOR EXAMPLE, the IRS has a political organization category, but the description of that doesn't match how student organizations who are in the political category operate.)**

PTA/PTO or School Organization (fits most student organizations)

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### ? PTA/PTO or School Organization

Parent-teacher associations (PTAs) act on behalf of the student. They speak to local and federal government on issues dealing with students.

Parent-teacher organizations (PTOs) are most often single-school groups that operate under their own bylaws and concentrate on activities at their building or in their town only.

School organizations are usually created by each school and are independent from similar groups at other schools. Some examples of school organizations are: high school marching bands and junior varsity cheerleading squads.

## Social Club

### **Social or Savings Club**

A social club is organized for pleasure, recreation, and other similar non-profitable purposes and substantially all of its activities must be for these purposes.

A savings club is organized to offer benefits and services to its members for purposes of saving money on purchases. Some types of savings clubs include: grocery savings, airline/cruise savings, and home décor savings.

## Sports Teams (may fit some organizations in the Club Sport category)

### **Sports Teams (community)**

These organizations are comprised of sports teams or clubs primarily participating in live sporting events before a non-paying audience. Examples include bowling leagues and little league teams. These groups generally apply for EINs for banking purposes only.

## Community or Volunteer Group (may fit organizations in the service category)

### **Community or Volunteer Group**

A community or volunteer group is any specialized interest group that comes together to provide volunteer services. Examples of community or volunteer groups include neighborhood watch groups and preservation societies. These groups generally apply for EINs for banking purposes only.