

Student Organization Taxes

Currently Active Student Organization

Check with your national organization about a Group Exemption Letter that may cover your group. If it does, you do NOT need to seek separate tax-exemption recognition, and do not need to make yearly filings.

Part of a broader national organization

No broader/national organization & do NOT manage funds

Your organization does NOT manage funds of any kind & does NOT have a bank account or a Tax ID number/EIN.

You do NOT need to file anything with the IRS.

Charitable, religious, scientific, or educational organization

NOT part of a broader organization but we manage funds

Sports, recreational, or purely social organization

You are a 501(c)(3) group. If your organization's yearly gross receipts are less than or equal to \$5,000, you do NOT need to file for tax-exempt recognition with the IRS. If your organization's yearly gross receipts are greater than \$50,000, or if you plan on your organization growing to such a size, then you MUST file for tax-exempt recognition with the IRS. In either case, you still have yearly filing requirements.

Social welfare, special interest, or lobbying organization

You are a 501(c)(7) group. You do NOT need to file for tax-exempt recognition through the IRS, but still have yearly filing requirements

You are a 501(c)(4) group. You must file form 8976 to inform the IRS of your intent to operate as a 501(C)(4). You do NOT need to file for tax-exempt recognition, but still have yearly filing requirements.

Student Organization Yearly Filing Requirements

