



Tax Information

Employee Identification Number

Many financial institutions require an Employee Identification Number (EIN) to open an account for the league. Officers do not have to fill out the form every year if the league continues.

If you change your address and/or you change the responsible party for the entity after you receive your EIN, you must use Form 8822-B, Change of Address or Responsible Party - Business, to notify the IRS of the new address.

The SS-4 Form must be completed to receive an Employee Identification Number (EIN). The SS-4 Form is available at your IRS office or online at irs.gov. An application may be completed electronically and the league will be assigned a number upon completion.

Follow these steps to apply for an EIN electronically:

- Go to **irs.gov**
- Go to the File tab at the top of the page
- Click **Business & Self Employed**
- Click Employer ID Numbers
- Click the  button
- Click the  button
- Click the  button
- Click **View Additional Types, Including Tax-Exempt and Governmental Organizations** (the last bullet)
- Click **Sports Teams (community)** in the second column
- The program will direct you through the next steps and assign a number.

Declare Income

Declare your salary as income on state and federal returns. The IRS considers you self-employed.