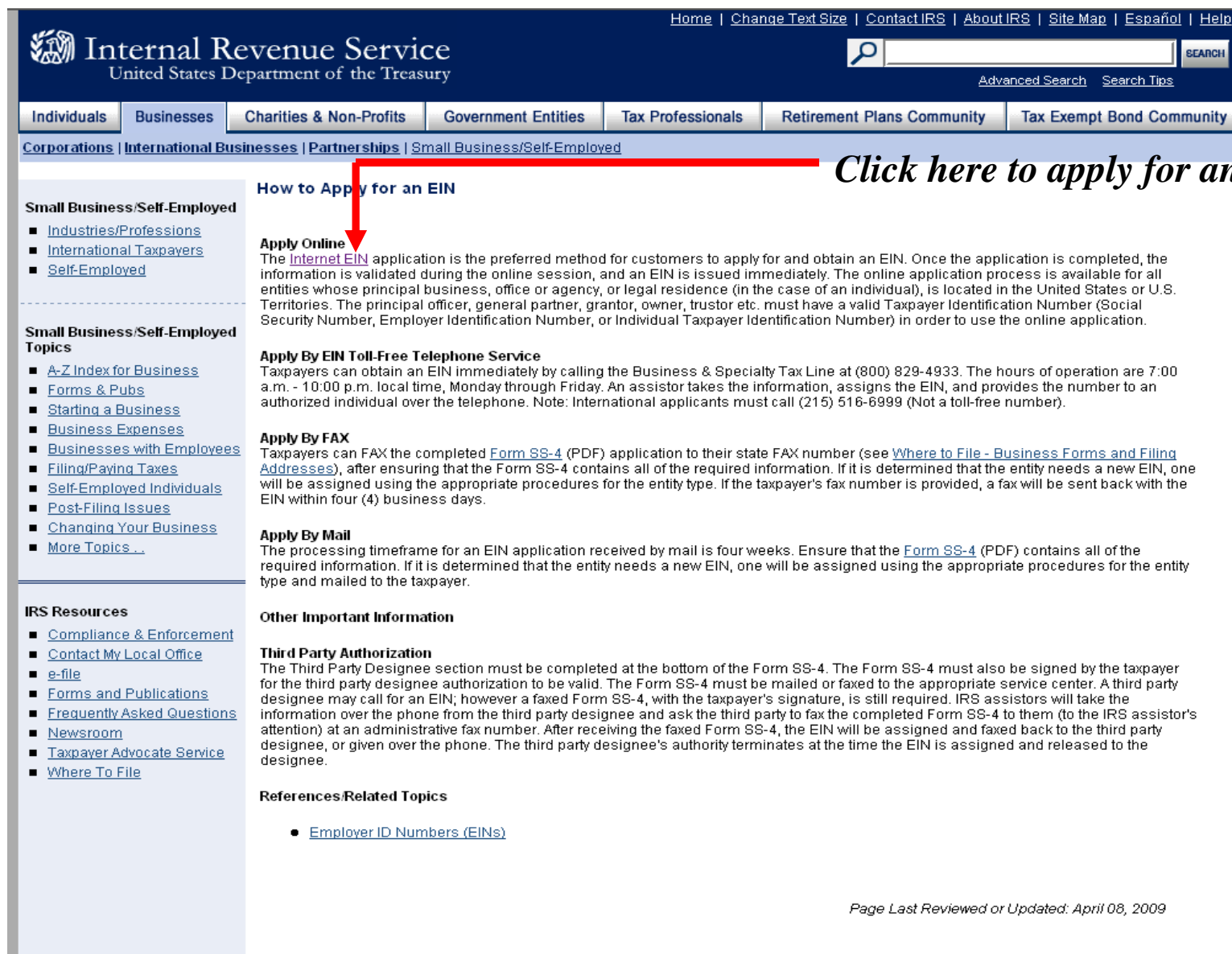


Access the following website to obtain an EIN via Online, Telephone Service, Fax or Mail:

<http://www.irs.gov/businesses/small/article/0,,id=97860,00.html>



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How to Apply for an EIN

Apply Online
The [Internet EIN](#) application is the preferred method for customers to apply for and obtain an EIN. Once the application is completed, the information is validated during the online session, and an EIN is issued immediately. The online application process is available for all entities whose principal business, office or agency, or legal residence (in the case of an individual), is located in the United States or U.S. Territories. The principal officer, general partner, grantor, owner, trustee etc. must have a valid Taxpayer Identification Number (Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number) in order to use the online application.

Apply By EIN Toll-Free Telephone Service
Taxpayers can obtain an EIN immediately by calling the Business & Specialty Tax Line at (800) 829-4933. The hours of operation are 7:00 a.m. - 10:00 p.m. local time, Monday through Friday. An assistant takes the information, assigns the EIN, and provides the number to an authorized individual over the telephone. Note: International applicants must call (215) 516-6999 (Not a toll-free number).

Apply By FAX
Taxpayers can FAX the completed [Form SS-4](#) (PDF) application to their state FAX number (see [Where to File - Business Forms and Filing Addresses](#)), after ensuring that the Form SS-4 contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type. If the taxpayer's fax number is provided, a fax will be sent back with the EIN within four (4) business days.

Apply By Mail
The processing timeframe for an EIN application received by mail is four weeks. Ensure that the [Form SS-4](#) (PDF) contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type and mailed to the taxpayer.

Other Important Information

Third Party Authorization
The Third Party Designee section must be completed at the bottom of the Form SS-4. The Form SS-4 must also be signed by the taxpayer for the third party designee authorization to be valid. The Form SS-4 must be mailed or faxed to the appropriate service center. A third party designee may call for an EIN; however a faxed Form SS-4, with the taxpayer's signature, is still required. IRS assistants will take the information over the phone from the third party designee and ask the third party to fax the completed Form SS-4 to them (to the IRS assistant's attention) at an administrative fax number. After receiving the faxed Form SS-4, the EIN will be assigned and faxed back to the third party designee, or given over the phone. The third party designee's authority terminates at the time the EIN is assigned and released to the designee.

References/Related Topics

- [Employer ID Numbers \(EINs\)](#)

Click here to apply for an EIN online.

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Apply for an Employer Identification Number (EIN) Online

Check Out Our Interview-style Application

No need to file a Form SS-4. We ask you the questions and you give us the answers. After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice.

This EIN is your permanent number and can be used immediately for most of your business needs, including opening a bank account, applying for business licenses, and filing a tax return by mail. However, no matter how you apply (phone, fax, mail, or online), it will take up to two weeks before your EIN becomes part of the IRS' permanent records. You must wait until this occurs before you can file an electronic return, make an electronic payment, or pass an IRS Taxpayer Identification Number matching program.

Important information for Sole Proprietors

A sole proprietor can have only one EIN, regardless of the number or types of businesses you operate. If you were previously assigned an EIN as a sole proprietor, you must continue to use that number. If you were previously assigned an EIN as a Household Employer, you should use that number for your sole proprietor needs as well. If you are unable to locate your sole proprietor EIN, follow the instructions located [here](#). If you need to update your business address information, complete [Form 8822](#) (PDF) and mail it to us.

Important Information for Home-care Service Recipients

If you are a home-care service recipient who has a previously assigned EIN either as a sole proprietor or as a household employer, do not apply for a new EIN. Use the EIN previously provided. If you can not locate your EIN for any reason, follow the instructions on the [Misplaced Your EIN?](#) Web page.

If you are a home-care service recipient who does not have an EIN, do not use the online application to apply for one. You must apply for your EIN using one of the other methods (phone, fax or mail). For additional information, visit the [How to Apply for an EIN](#) Web page.

Attention Tax Exempt/Non Profit Organizations

At the beginning of the online EIN application process, you will be asked to check a box that best describes your legal structure. The legal structure for all Tax Exempt/Non Profit Organizations is found under the 7th option, "View Additional Types, Including Tax Exempt and Governmental Agencies." Non-profit organizations include corporations, trusts, limited liability companies, and unincorporated associations that qualify for tax-exempt status under Internal Revenue Code (IRC) 501(a) as described in [Publication 557, Tax-Exempt Status for Your Organization](#) (PDF).

This Application Is Available During the Following Hours:

Monday - Friday: 6:00 a.m. to 12:30 a.m. Eastern time
Saturday: 6:00 a.m. to 9:00 p.m. Eastern time
Sunday: 7:00 p.m. to 12:00 a.m. Eastern time

[APPLY ONLINE NOW](#)

[References/Related Topic](#)

Click here to continue to the EIN Application online.



EIN Assistant

Important Information Before You Begin

Use this assistant to apply for and obtain an Employer Identification Number (EIN).

[Do I need an EIN?](#)

[Do I need a new EIN?](#)

For help or additional information on any topic, click the underlined key words, or view Help Topics on the right side of the screen. Make sure that pop-ups are allowed from this site.

About the EIN Assistant

- You must complete this application in one session, as you will **not** be able to save and return at a later time.
- For security purposes, your session will expire after 15 minutes of [inactivity](#), and you will need to start over.
- You will receive your EIN immediately upon verification. [When will I be able to use my EIN?](#)
- If you wish to receive your confirmation letter online, we strongly recommended that you install [Adobe Reader](#) before beginning the application if it is not already installed.

Restrictions

- If a [third party designee](#) (TPD) is completing the online application on behalf of the taxpayer, the taxpayer must [authorize the third party](#) to apply for and receive the EIN on his or her behalf.
- The business location must be within the United States or [U.S. territories](#).
- Foreign filers without an Individual Taxpayer Identification Number (ITIN) cannot use this assistant to obtain an EIN.
- If you were incorporated outside of the United States or the U.S. territories, you cannot apply for an EIN online. Please call us at 215-516-6999 (this is not a toll free number).

Begin Application >>

If you are not comfortable sending information via the Internet, download the [Form SS-4](#) PDF file and the instructions for alternative ways of applying.

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Click here to start EIN Application online.



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.

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Help Topics

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

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Individuals will need to select "Sole Proprietor".



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EIN Assistant

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You have chosen Sole Proprietor.

Sole proprietor includes individuals who are in business for themselves, or household employers. Read the descriptions below and choose the type for which you are applying.

☒ [Sole Proprietor](#)

A sole proprietorship is a business that has only one owner and is not incorporated or registered with the state as a limited liability company (LLC). A sole proprietor can be a self-employed individual or an independent contractor. Sole proprietors (self-employed individuals) report all business income and expenses on their individual tax returns ([Form 1040](#), U.S. Individual Income Tax Return, Schedule C, E, or F). A sole proprietor may or may not have employees.

☐ [Household Employer](#)

You are a household employer if you have hired someone to do household work and [that worker is your employee](#). Household employees include: babysitters, nannies, au pairs, cleaning people, housekeepers, maids, drivers, health aides, private nurses, caretakers, yard workers, and similar domestic workers.

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Help Topics

[? What is Form 1040?](#)

*Individuals will need to select
"Sole Proprietor".*

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EIN Assistant

Your Progress:

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Please confirm your selection.

Confirm your selection of **Sole Proprietor** as the type of structure applying for an EIN.

What it is...

- ◆ A sole proprietorship is a business owned by one individual.
- ◆ A sole proprietor can be a self-employed individual or an independent contractor.
- ◆ All business income and expenses are reported on the individual's federal income tax return.
- ◆ A sole proprietor may or may not have employees.

IMPORTANT: A sole proprietor may have only one EIN, regardless of the number of businesses you own or operate. If you already have an EIN, you must use that number for all of your sole proprietor businesses.

What it is not...

- ◆ The business cannot be [incorporated](#) or registered with the state as a [limited liability company \(LLC\)](#).

If you need to change your type of structure, we recommend that you do so **now**, otherwise you will have to start over and re-enter your information. Additional help may be found by reviewing [all types of organizations and structures](#) before making your selection.

<< Change Type

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EIN Assistant

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

Why is the Sole Proprietor requesting an EIN?

Choose **one** reason that best describes why you are applying for an EIN.

- ☒ **Started a new business**
Select this option if you are beginning a new business.
- ☐ **Hired employee(s)**
Select this option if you already have a business and need to hire employees.
- ☐ **Banking purposes**
Select this option if the reason for applying for the EIN is strictly to satisfy banking requirements or local law.
- ☐ **Changed type of organization**
Select this option if you are changing the type of organization you currently operate, such as changing from a sole proprietor to a partnership, changing from a partnership to a corporation, etc.
- ☐ **Purchased active business**
Select this option if you are purchasing a business that is already in operation.

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Help Topics

- [? I do not see my reason for applying here. What should I choose?](#)
- [? What if more than one reason applies to me?](#)

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“Why are you requesting an EIN?”

“Started a new business” should be selected as that is the closest to the reason for obtaining an EIN.



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EIN Assistant

Your Progress:

1. Identify ✓

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Please tell us about the Sole Proprietor.

* Required fields

Must match IRS records or this application cannot be processed.

The only punctuation and special characters allowed are hyphen (-) and ampersand (&).

First name *

Middle name/initial

Last name *

Suffix (Jr, Sr, etc.)

[SSN/ITIN](#) * - -

Choose One: *

☒ I am the sole proprietor.

☐ I am a third party applying for an EIN on behalf of this sole proprietor.

← If you are applying for an EIN for yourself, select this option.

Before continuing, please review the information above for typographical errors.

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Where is the Sole Proprietor physically located?

* Required fields

The only special characters allowed for street and city are - and /.

Note: Must be a U.S. address. Do not enter a P.O. box. [For military addresses click here.](#)

Street * 112 Main Avenue

City * Mountain City

State/[U.S. territory](#) * MARYLAND (MD)

ZIP code * 99912


Phone number * 999 - 111 - 2222

Do you have an address **different**
from the above where you want
your mail to be sent? * ☐ Yes ☒ No

Before continuing, please review the information above for typographical errors.

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Tell us about the Sole Proprietor.

*** Required fields**

The only punctuation and special characters allowed are hyphen (-) and ampersand (&).

The trade name may not contain an ending such as 'LLC', 'LC', 'PLLC', 'PA', 'Corp', or 'Inc'.

Name of Sole Proprietor **John Doe**

[Trade name/Doing business as](#)
(if different from name)

County where Sole Proprietor is located *

State/Territory where Sole Proprietor is located *

Sole Proprietor [start date](#) *

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Tell us more about the Sole Proprietor.

* Required fields

Does your business own a [highway motor vehicle](#) with a [taxable gross weight](#) of 55,000 pounds or more? *

☐ Yes ☒ No

Does your business involve [gambling/wagering](#)? *

☐ Yes ☒ No

Does your business need to file [Form 720](#) (Quarterly Federal [Excise Tax Return](#))? *

☐ Yes ☒ No

Does your business sell or manufacture alcohol, tobacco, or firearms? *

☐ Yes ☒ No

Do you have, or do you expect to have, any [employees who will receive Forms W-2](#) in the next 12 months? *
(Forms W-2 require additional filings with the IRS.)

☐ Yes ☒ No

Before continuing, please review the information above.

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EIN Assistant

Your Progress:

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3. Addresses ✓

4. Details

5. EIN Confirmation

What does your business or organization do?

Choose **one** category that best describes your business. Click the underlined links for additional examples for each category.

- ☐ [Accommodations](#)
Casino hotel, hotel, or motel.
- ☐ [Construction](#)
Building houses/residential structures, building industrial/commercial structures, specialty trade contractors, remodelers, heavy construction contractors, land subdivision contractors, or site preparation contractors.
- ☐ [Finance](#)
Banks, sales financing, credit card issuing, mortgage company/broker, securities broker, investment advice, or trust administration.
- ☐ [Food Service](#)
Retail fast food, restaurant, bar, coffee shop, catering, or mobile food service.
- ☐ [Health Care](#)
Doctor, mental health specialist, hospital, or outpatient care center.
- ☐ [Insurance](#)
Insurance company or broker.
- ☐ [Manufacturing](#)
Mechanical, physical, or chemical transformation of materials/substances/components into new products, including the assembly of components.
- ☐ [Real Estate](#)
Renting or leasing real estate, managing real estate, real estate agent/broker, selling, buying, or renting real estate for others.
- ☐ [Rental & Leasing](#)
Rent/lease automobiles, consumer goods, commercial goods, or industrial goods.
- ☐ [Retail](#)
Retail store, internet sales (exclusively), direct sales (catalogue, mail-order, door to door), auction house, or selling goods on auction sites.
- ☐ [Social Assistance](#)
Youth services, residential care facility, services for the disabled, or community food/housing/relief services.
- ☐ [Transportation](#)
Air transportation, rail transportation, water transportation, trucking, passenger transportation, support activity for transportation, or delivery/courier service.
- ☐ [Warehousing](#)
Operating warehousing or storage facilities for general merchandise, refrigerated goods, or other warehouse products; establishments that provide facilities to store goods but do not sell the goods they handle
- ☐ [Wholesale](#)
Wholesale agent/broker, importer, exporter, manufacturers' representative, merchant, distributor, or jobber.



Other

Select "Other" for the type of business

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EIN Assistant

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

You have chosen Other.

Please choose **one** of the following that best describes your primary business activity:

- ☐ Consulting
- ☐ Manufacturing
- ☐ Organization (such as religious, environmental, social or civic, athletic, etc.)
- ☐ Rental
- ☐ Repair
- ☐ Sell goods
- ☐ Service

☒ Other – please specify your primary business activity: Fulfilling Federal Requirements

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Select “Other” and enter “Fulfilling Federal Requirements”

*Click here to
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EIN Assistant

Your Progress: 1. Identity ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation

How would you like to receive your EIN Confirmation Letter?

You have **two** options for receiving your confirmation letter. Please choose one below:



Receive letter online. This option requires [Adobe Reader](#).
You will be able to view, print, and save this letter immediately. It will not be mailed to you.



Receive letter by mail. The IRS will send the letter to the mailing address you provided - allow up to 4 weeks for delivery.


Continue >>

Select this option to receive your letter online providing your EIN.

Click here to continue the application process and receive your letter providing your EIN.

Helpful information regarding your EIN

<http://www.irs.gov/businesses/small/article/0,,id=98350,00.html>

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Employer ID Numbers (EINs)

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways, and now you may [apply online](#). This is a free service offered by the Internal Revenue Service. You must check with [your state](#) to make sure you need a state number or charter.

- [Do You Need an EIN?](#)
- [Do You Need a **New** EIN?](#)
- [How to Apply for an EIN](#)
- [Apply for an EIN Online](#)
- [How Long Will it Take to Get a Number?](#)
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Change of Ownership or Structure

Generally, businesses need a **new** EIN when their ownership or structure has changed. Refer to "[Do You Need a New EIN?](#)" to determine if this applies to your business.

References/Related Topics

- [Understanding Your EIN](#) (PDF)
- [Small Business Tax Workshop, Lesson 1](#) - What you need to know about federal taxes and your new business
- [Taxpayer Identification Numbers \(TIN\)](#)
- Employer Identification Numbers ([Video](#), [Transcript](#))

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