

How to Apply for an EIN

Applying for an EIN is a free service offered by the Internal Revenue Service. Beware of Web sites on the internet that charge for this free service.

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

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 cannot locate your EIN for any reason, follow the instructions on the [Lost or Misplaced Your EIN?](#) Web page.

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, trustor 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. - 7:00 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 (267) 941-1099 (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. Find out where to mail Form SS-4 on the ["Where to File Your Taxes" \(for Form SS-4\)](#) page.

Other Important Information

Daily Limit of EINs

Due to a high volume of requests for EINs, the IRS will begin limiting the number of EINs assigned per day to a [responsible party](#). Effective April 11, 2011, a responsible party will be limited to five (5) EINs in one business day. This limit is in effect whether you apply online, by phone, fax or mail.

Responsible Party

In order to identify the correct individuals and entities applying for EINs, language changes have been made to the EIN process. Refer to [Responsible Parties and Nominees](#) to learn about these important changes before applying for an EIN.

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 assistors 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 assistor'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 \(EINs\)](#)
- [Correcting Business Information Where a Nominee Was Used](#)