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Identification Number, and online EIN application.

Mar. 29, 2019



IRS

## Department of the Treasury Internal Revenue Service

Starting May 13, 2019, only individuals with IRS tax identification numbers (TIN) may request an Employer Identification Number (EIN) as the “responsible party” on the application.

An EIN is a nine-digit tax identification number assigned to sole proprietors, corporations, partnerships, estates, trusts, employee retirement plans and other entities for tax filing and reporting purposes.

The change will prohibit entities from using their own EINs to obtain additional EINs. The requirement will apply to both the paper [Form SS-4](#), Application for

Employer Identification Number, and [online EIN](#) application.

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effective control over the entity. In cases where more than one person meets that definition, the entity may decide which individual should be the responsible party.

Only governmental entities (federal, state, local and tribal) are exempt from the responsible party requirement as well as the military, including state national guards.

There is no change for tax professionals who may act as third-party designees for entities and complete the paper or online applications on behalf of clients.

The new requirement will provide greater security to the EIN process by requiring an individual to be the responsible party and improve transparency. If there are changes to the responsible party, the entity can change the responsible official designation by completing [Form 8822-B](#), Change of Address or Responsible Party. A Form 8822-B must be filed within 60 days of a change.

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