

GO TO <http://www.irs.gov/businesses/small/> WEBSITE.  
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**Small Business and Self-Employed Tax Center**

**Small Business/Self-Employed**

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**Small Business/Self-Employed Topics**

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- [Starting a Business](#)
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**IRS Resources**

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**Small Business and Self-Employed "Filing Season Central"**  
Filing Season Central is your one stop assistance center for filing your business returns. This includes Highlights of Tax Law Changes, Tax Tips, and more.




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**Small Business Forms and Publications**  
Download multiple small business and self-employed forms and publications.

- **Employer ID Numbers (EINs)**  
Find out more on EINs or apply for one online.

**Starting, Operating, or Closing a Business**  
Important tax information related to the various stages of owning a business.

**Employment Taxes**  
Federal income tax, Social Security and Medicare taxes, FUTA, self-employment tax and more.

**Independent Contractor (Self-Employed) or Employee?**  
It is critical that you, the employer, correctly determine whether the individuals providing services are employees or independent

- **Affordable Care Act Tax Provisions**  
Health coverage legislation enacted this year and future changes.
- **IRS Video Portal**  
Video and audio presentations for small businesses, individuals & tax pros.
- **Small Business Events**  
Workshops and phone forums on a variety of topics for small businesses.
- **Videos & Other Educational Products**  
Learn about business taxes on your own time, and at your own pace.
- **A-Z Index for Business**  
Know what you're looking for and want to find




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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](#)
- [How Long Will it Take to Get a Number?](#)
- [Misplaced Your EIN?](#)
- [How EINs are Assigned and Valid EIN Prefixes](#)
- [Cancelling an EIN – Closing Your Account](#)
- [Who is a Responsible Party?](#)

#### [Apply for an EIN Online](#)

Check out our Interview-style online EIN application. No need to file a Form SS-4! We ask you the questions and you give us the answers. The application includes embedded help topics and hyperlinked keywords and definitions so separate instructions aren't needed. After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your confirmation notice. It's fast, free, and user-friendly!

#### 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

- [Self-Employed](#)

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- [Taxpayer Advocate Service](#)
- [Where To File](#)

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 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 7<sup>th</sup> 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).

#### 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

- [Privacy Act Statement and Paperwork Reduction Act Notice](#)
- [Online EIN: Frequently Asked Questions](#)

## EIN Assistant

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### 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.

## 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.

## Help Topics

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

**EIN Assistant**

Your Progress:

**1. Identify**

2. Authenticate

3. Addresses

4. Details

5. EIN Confirmation

**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?](#)

**EIN Assistant**

Your Progress:

**1. Identify**

2. Authenticate

3. Addresses

4. Details

5. EIN Confirmation

**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.

**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.

[Continue >>](#)**Help Topics**

[? I do not see my reason for applying here. What should I choose?](#)

[? What if more than one reason applies to me?](#)

EIN Assistant

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

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/TIN \*  -

MD

PHD

JR

SR

I

II

III

IV

V

VI

Choose One: \*

- I am the sole proprietor.
- I am a third party applying for an EIN of sole proprietor.

Before continuing, please review the info for typographical errors.

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Continue >>

ENTER YOUR PERSONAL INFORMATION AND CLICK CONTINUE. FOLLOW FURTHER INSTRUCTION FROM THE IRS.GOV UNTIL YOU WILL GET YOUR EIN.