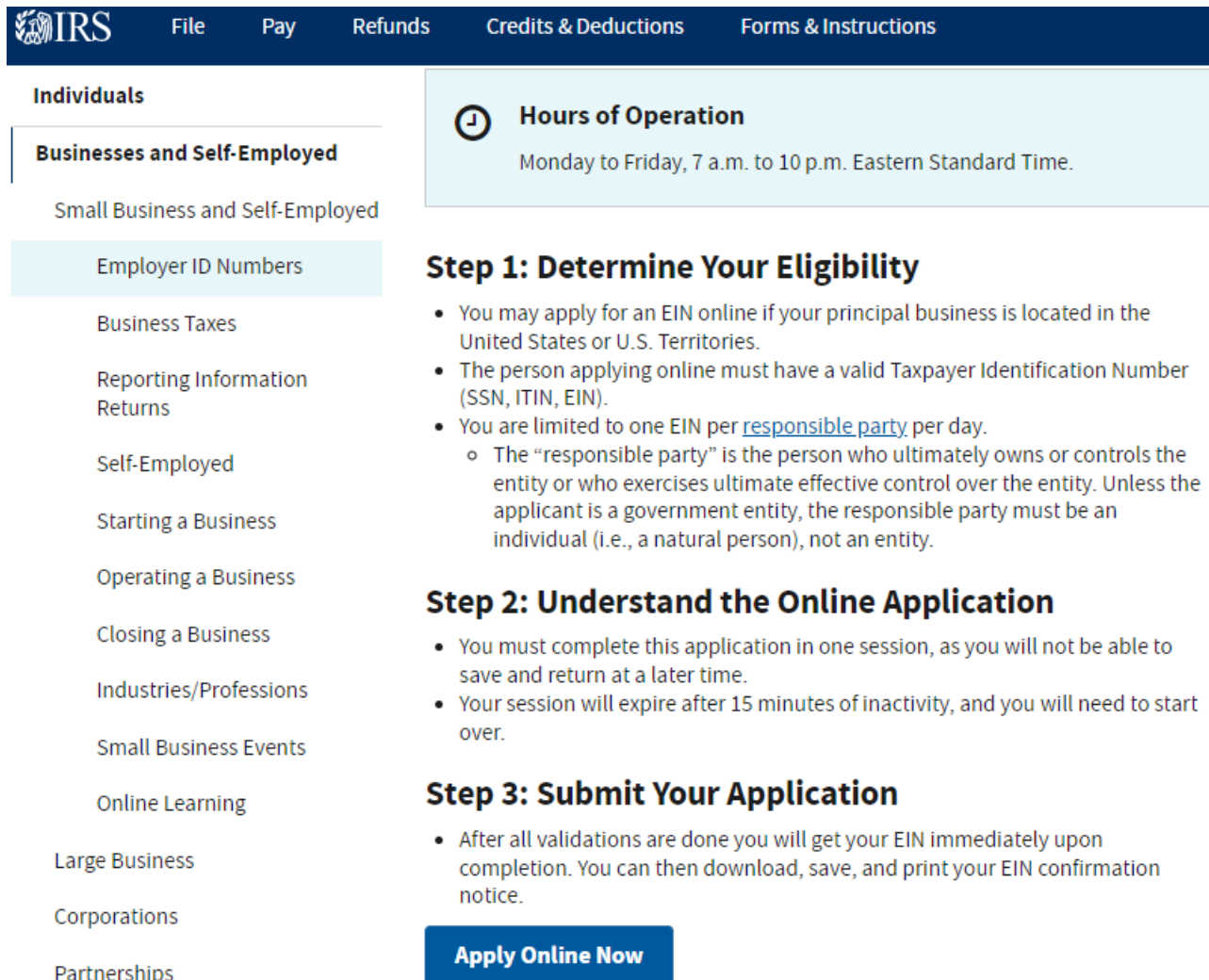


Applying for EIN Instructions

Below, find instructions on how to apply for your own IRA Employer Identification Number (EIN) and a link to the IRS site.

<https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>

◆ Click “Apply Online Now”



The screenshot shows the IRS website's navigation menu. The top bar includes links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The left sidebar lists categories: Individuals, Businesses and Self-Employed (with sub-links for Small Business and Self-Employed, Employer ID Numbers, Business Taxes, Reporting Information Returns, Self-Employed, Starting a Business, Operating a Business, Closing a Business, Industries/Professions, Small Business Events, Online Learning, Large Business, Corporations, and Partnerships), and Partnerships. A light blue box on the right displays the 'Hours of Operation' as Monday to Friday, 7 a.m. to 10 p.m. Eastern Standard Time. Below this, three steps are outlined: Step 1: Determine Your Eligibility, Step 2: Understand the Online Application, and Step 3: Submit Your Application. A blue button labeled 'Apply Online Now' is positioned at the bottom right of the screenshot.

Step 1: Determine Your Eligibility

- You may apply for an EIN online if your principal business is located in the United States or U.S. Territories.
- The person applying online must have a valid Taxpayer Identification Number (SSN, ITIN, EIN).
- You are limited to one EIN per [responsible party](#) per day.
 - The “responsible party” is the person who ultimately owns or controls the entity or who exercises ultimate effective control over the entity. Unless the applicant is a government entity, the responsible party must be an individual (i.e., a natural person), not an entity.

Step 2: Understand the Online Application

- You must complete this application in one session, as you will not be able to save and return at a later time.
- Your session will expire after 15 minutes of inactivity, and you will need to start over.

Step 3: Submit Your Application

- After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice.

Apply Online Now

◆ Click “Begin Application”



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

- Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.
- 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 267-941-1099 (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.

- ◆ **Select “View Additional Types, Including Tax-Exempt and Governmental Organizations” and then Click “Continue”**


[Help](#) | [Apply for New EIN](#) | [Exit](#)

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?](#)

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Continue >>

◆ **Select “IRA” and then Click “Continue”**


[Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

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

Additional Types

Choose the type you are applying for. You can click the underlined terms for a description.


<input type="radio"/> Bankruptcy Estate (Individual) <input type="radio"/> Block/Tenant Association <input type="radio"/> Church <input type="radio"/> Church-Controlled Organization <input type="radio"/> Community or Volunteer Group <input type="radio"/> Employer/Fiscal Agent (under IRC Sec 3504) <input type="radio"/> Employer Plan (401K, Money Purchase Plan, etc.) <input type="radio"/> Farmers' Cooperative <input type="radio"/> Government, Federal/Military <input type="radio"/> Government, Indian Tribal Governments <input type="radio"/> Government, State/Local <input type="radio"/> Homeowners/Condo Association	<input type="radio"/> Household Employer <input checked="" type="radio"/> IRA <input type="radio"/> Memorial or Scholarship Fund <input type="radio"/> Plan Administrator <input type="radio"/> Political Organization <input type="radio"/> PTA/PTO or School Organization <input type="radio"/> REMIC <input type="radio"/> Social or Savings Club <input type="radio"/> Sports Teams (community) <input type="radio"/> Withholding Agent <input type="radio"/> Other Non-Profit/Tax-Exempt Organizations
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Help Topics

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

<< Back
Continue >>

◆ Click “Continue” again

Help | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

Your Progress:	1. Identify	2. Authenticate	3. Addresses	4. Details	5. EIN Confirmation
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Please confirm your selection.

Confirm your selection of **Individual Retirement Account (IRA)** as the type of structure applying for an EIN.

What it is...

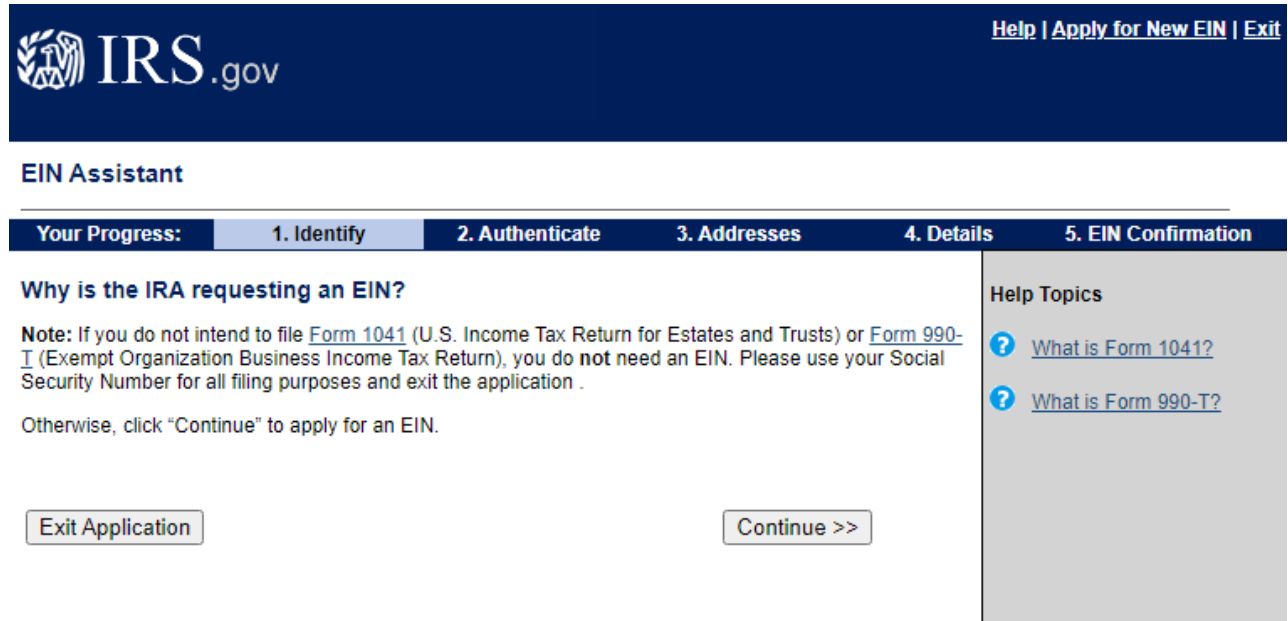
- An individual retirement account (IRA) is a personal savings plan that allows you to set aside money for retirement.
- An EIN is not required for an individual to establish an IRA for him or herself.
- An employer who is establishing an IRA trust for the benefit of his/her employees generally should use the EIN already assigned for the business.
- If you do not intend to file [Form 990-T](#) (Exempt Organization Business Income Tax Return) or [Form 1041](#) (U.S. Income Tax Return for Estates and Trusts), you do not need an IRA EIN.
- If you are a self-employed individual who does not have an EIN, and you wish to obtain an IRA EIN in order to establish a KEOGH for yourself, please start the application over and select Sole Proprietor as the type of organization applying for an EIN.
- You may wish to consult a retirement plan specialist for additional information.

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.

Help Topics

- [? What is Form 990-T?](#)
- [? What is Form 1041?](#)

◆ Click “Continue” again



The screenshot shows the IRS.gov EIN Assistant interface. At the top left is the IRS logo and ".gov" text. At the top right are links for "Help", "Apply for New EIN", and "Exit". Below the header is the "EIN Assistant" title. A progress bar shows five steps: "Your Progress:", "1. Identify", "2. Authenticate", "3. Addresses", "4. Details", and "5. EIN Confirmation". The "1. Identify" step is highlighted. The main content area is titled "Why is the IRA requesting an EIN?" and contains a note about filing Form 1041 or Form 990-T. Below the note are two buttons: "Exit Application" and "Continue >>". On the right side, there is a "Help Topics" sidebar with two links: "What is Form 1041?" and "What is Form 990-T?".

IRS.gov [Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

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

Why is the IRA requesting an EIN?

Note: If you do not intend to file [Form 1041](#) (U.S. Income Tax Return for Estates and Trusts) or [Form 990-T](#) (Exempt Organization Business Income Tax Return), you do not need an EIN. Please use your Social Security Number for all filing purposes and exit the application .


Otherwise, click "Continue" to apply for an EIN.

[Exit Application](#) [Continue >>](#)

Help Topics

- [What is Form 1041?](#)
- [What is Form 990-T?](#)

- ◆ You will then see the below page.
 - Fill out your First Name, Last Name and your SSN.
 - Select “Form990-T”
 - Select “IRA”
 - Select “This IRA belongs to me”
 - Click “Continue”


[Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

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

Please tell us about the applicant.

* 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 * - -

Which tax return will you file? * Form 1041 Form 990-T

Is this an IRA or [IRA Rollover](#)? * IRA IRA Rollover

Choose One: *

This IRA belongs to me.

I am a third party applying for an EIN on behalf of this IRA.

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

Help Topics

[? What is Form 1041?](#)

[? What is Form 990-T?](#)

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Continue >>