## FEDERAL EMPLOYER IDENTIFICATION NUMBER – (FEIN)

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 <u>apply online</u>. *This is a free service offered by the Internal Revenue Service and you can get your EIN immediately*. You must check with <u>your state</u> to make sure you need a state number or charter.

## Do You Need an EIN?

You will need an EIN if you answer "Yes" to any of the following questions. For your convenience, clicking on the "Yes" option will take you directly to <u>How to apply for an EIN</u>.

## Daily Limitation of an Employer Identification Number

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 <u>responsible party</u> per day. This limitation is applicable to all requests for EINs whether online or by fax or mail. We apologize for any inconvenience this may cause.

Do you have employees? YES NO

Do you operate your business as a corporation or a partnership? <u>YES</u> NO

Do you file any of these tax returns: Employment, Excise, or Alcohol, Tobacco and Firearms? <u>YES</u> NO

Do you withhold taxes on income, other than wages, paid to a non-resident alien? <u>YES</u> NO

Do you have a Keogh plan? YES NO

Are you involved with any of the following types of organizations?

- Trusts, except certain grantor-owned revocable trusts, IRAs, Exempt Organization Business Income Tax Returns
- Estates
- Real estate mortgage investment conduits
- Non-profit organizations
- Farmers' cooperatives
- Plan administrators

<u>YES</u> NO