

**SEO DETAILS:**

Page Title: Revision to EIN Application Process | [INSERT RELATED SERVICE] | [INSERT FIRM NAME]

Meta Description: [NAME OF FIRM] shares the IRS' latest revision to the EIN application process.

Headline: Heightened Security and Clarity — Latest Revision to the EIN Application Process

**BODY COPY:**

In May 2019, the IRS heightened security measures that altered the process by which individual entities apply for an Employee Identification Number (EIN). Prior to the IRS' revisions to the EIN application, corporations, partnerships, employee retirement plans, sole proprietors, estates and other entities were issued a nine-digit EIN for tax purposes. Previously, these entities could also deem an outside party responsible for tax matters, merely by listing its EIN.

Now, outside parties may no longer be deemed responsible for EIN applications. The IRS' new security requirements limit responsible parties to individuals with a Social Security number or an Individual Taxpayer Identification Number (ITIN). This revision forbids entities from using their EINs as a second entity.

The new requirement applies to both the paper Form SS-4, Application for Employer Identification Number (PDF) and the online EIN application. International applicants who meet the new definition may apply for an immediate EIN by phone, by fax or by mail but not by email.

The instructions provide a detailed explanation of who should be the responsible party for various types of entities. Generally, the responsible party for an entity is the person who owns or controls the entity, or who exercises effective control over the entity. If more than one person meets that definition, the entity may decide which individual should be the responsible party.

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. Form 8822-B must be filed within 60 days of a change. The IRS will limit issuance of an EIN to one EIN per responsible person per day.

Note: Government entities and the military are exempt from the "responsible person" requirement. However, there is also no change in the rules for tax professionals who are third-party designees and apply for EINs for their clients.

The IRS will enforce the new requirement to prevent the misuse of EIN applications and the practice of naming individuals who do not meet the new responsible party criteria.

**CLOSE:**

For more information about security measures to EINs or other tax planning issues, please contact [NAME] in our [DEPARTMENT] at [NUMBER/EMAIL].

**SUGGESTED IMAGERY:**



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