

EIN Applications for Indian Tribal Governments and Their Entities

Text version of the **EIN Applications for Indian Tribal Governments and Their Entities** presentation on StayExempt.irs.gov

Slide 1: Title/Welcome

In this video, I'll show you how to get an Employer Identification Number, or EIN, for your new tribal entity using the IRS Online EIN tool. This video is not intended for other entities who want to apply for an EIN. Before I begin, please know the information in this presentation is not official guidance.

Slide 2: ITG and EINs

Federally recognized Indian tribes are not subject to federal income tax. This tax treatment also applies to certain tribal entities that are not recognized as separate entities for federal tax purposes. This includes an organization wholly owned by an Indian tribal government, if it's an integral part of the Indian tribal government, or certain federally chartered corporations, though not subject to federal income tax.

You'll need an EIN if you pay wages, operate your business as a partnership or corporation, or if you're required to file any of these tax returns: Employment, Excise, Fiduciary, or Alcohol, Tobacco and Firearms.

If your business isn't required to get an EIN for those purposes, you may need an EIN for dealing with other businesses, including banks, that require an EIN to set up business accounts.

Slide 3: Applying for an EIN

You can apply for an EIN by mail, fax, or online. Today, we'll talk about applying online.

The IRS only issues one EIN to a responsible party per day. This limitation applies to all requests for all EINs, whether online, by fax, or by mail.

The IRS won't issue you an EIN if we've already issued one to your entity. You should have only one EIN for the same business entity.

The online application is the preferred method for customers to apply for and get an EIN. The online application process is available if your principal business office or agency is in the United States or US territories.

Slide 4: Helpful hints

Here are some helpful hints and suggestions.

To complete a successful online application, you must complete the online application in one session. You can't save an incomplete application and return later.

Your session will expire after 15 minutes of inactivity and you'll have to start over. You can apply online for an EIN by typing irs.gov/EIN into your browser, then click the Apply Online Now button.

The application is like an interview. Select the appropriate responses. Make sure you answer all the questions for the entity that is requesting the EIN. For example, when the application asks for information for the Indian tribal government, answer based on the information for the entity that needs the EIN.

You'll find helpful topics, hyperlinks, and definitions throughout the online application.

Slide 5: Completing the application

Although this isn't all the screens you'll fill out, we'll go over some of the instructions.

The first page asks what type of legal structure is applying for an EIN. If you're a tribe or tribal entity not recognized as a separate entity for federal tax purposes, including single member LLCs who don't elect to be treated as a corporation or federally chartered corporations, then select "View Additional types including tax exempt and government organizations."

On the "Additional Types" page, select "Government, Indian Tribal Governments." Your EIN application must disclose the name and social security number of the responsible party.

The responsible party is generally the principal officer, general partner, grantor, owner, or trustor who controls, manages, or directs the applicant entity and the disposition of its funds and assets.

Note that if the name and Social Security number you type for the responsible party doesn't match IRS records, we won't assign an EIN.

Enter and verify the physical address and mailing address, if different, for the entity requesting the EIN.

Enter the legal name of the entity for which the EIN is being requested as the legal name of the government. Indian tribal governments.

When you're requested, answer the remaining questions as appropriate. Once you've completed the application, the information is validated during your online session and an EIN is issued immediately.

You should then download, save and print your confirmation notice right away because this will be your only opportunity to do so. We recommend doing this because the online tool doesn't keep any of your information or the confirmation notice.

Slide 6: Business and Specialty Tax Line

If you have trouble with the online EIN application tool, you can call the Business and Specialty Tax Line at 800-829-4933.

Thank you for watching.