



Do you need a new Employer Identification Number?

Generally, businesses need a new EIN when their ownership or structure has changed. Although changing the name of your business does not require you to obtain a new EIN, you may wish to visit the **Business Name Change** page to find out what actions are required if you change the name of your business. The information below provides answers to frequently asked questions about changing your EIN. If, after reading the information below, you find that you need an EIN, please visit **Ways to Apply for an EIN** on IRS.gov.

Sole Proprietors

You **will be** required to obtain a new EIN if any of the following statements are true.

- You are subject to a bankruptcy proceeding.
- You incorporate.
- You take in partners and operate as a partnership.
- You purchase or inherit an existing business that you operate as a sole proprietorship.

You **will not** be required to obtain a new EIN if any of the following statements are true.

- You change the name of your business.
- You change your location and/or add other locations.
- You operate multiple businesses.

Corporations

You **will be** required to obtain a new EIN if any of the following statements are true.

- A corporation receives a new charter from the secretary of state.
- You are a subsidiary of a corporation using the parent's EIN or you become a subsidiary of a corporation.
- You change to a partnership or a sole proprietorship.
- A new corporation is created after a statutory merger.

You **will not** be required to obtain a new EIN if any of the following statements are true.

- You are a division of a corporation.
- The surviving corporation uses the existing EIN after a corporate merger.
- A corporation declares bankruptcy.
- The corporate name or location changes.
- A corporation chooses to be taxed as an S corporation.
- Reorganization of a corporation changes only the identity or place.
- Conversion at the state level with business structure remaining unchanged.

Partnerships

You **will be** required to obtain a new EIN if any of the following statements are true.

- You incorporate.
- Your partnership is taken over by one of the partners and is operated as a sole proprietorship.
- You end an old partnership and begin a new one.

You **will not** be required to obtain a new EIN if any of the following statements are true.

- The partnership declares bankruptcy.
- The partnership name changes.
- You change the location of the partnership or add other locations.
- A new partnership is formed as a result of the termination of a partnership under IRC section 708(b)(1)(B).
- 50 percent or more of the ownership of the partnership (measured by interests in capital and profits) changes hands within a twelve-month period (terminated partnerships under Reg. 301.6109-1).

Limited Liability Company (LLC)

An LLC is an entity created by state statute. The IRS did not create a new tax classification for the LLC when it was created by the states; instead IRS uses the tax entity classifications it has always had for business taxpayers: corporation, partnership, or disregarded as an entity separate from its owner, referred to as a “disregarded entity.” An LLC is always classified by the IRS as one of these types of taxable entities. If a “disregarded entity” is owned by an individual, it is treated as a sole proprietor. If the “disregarded entity” is owned by any other entity, it is treated as a branch or division of its owner. For more information on EINs for LLCs, visit **IRS.gov**.

Estates

You **will be** required to obtain a new EIN if any of the following statements are true.

- A trust is created with funds from the estate (not simply a continuation of the estate).
- You represent an estate that operates a business after the owner’s death.

You **will not** be required to obtain a new EIN if any of the following statements are true.

- The administrator, personal representative, or executor changes his/her name or address.

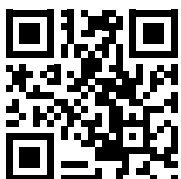
Trusts

You **will be** required to obtain a new EIN if any of the following statements are true.

- One person is the grantor/maker of many trusts.
- A trust changes to an estate.
- A living or intervivos trust changes to a testamentary trust.
- A living trust terminates by distributing its property to a residual trust.

You **will not** be required to obtain a new EIN if any of the following statements are true.

- The trustee changes.
- The grantor or beneficiary changes his/her name or address.



Do You Need a New EIN?

Use this QR Code to apply for one.