

## EIN Processing on Hold

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Due to COVID-19 closures at the Internal Revenue Service (IRS), EIN applications that are submitted by telephone, fax or mail currently are not being received or processed. Accordingly, non-U.S. applicants (who generally are required to apply for an EIN using one of these methods), and U.S. applicants who are ineligible to apply for an EIN online, cannot obtain an EIN at this time.

Non-U.S. applicants typically apply for EINs by telephone (these applicants are ineligible to apply for EINs online, and the telephone function usually results in an immediate EIN assignment). At present, however, the IRS has temporarily shut down its EIN call center, so non-U.S. applicants must consider other alternatives, which are limited to applications by fax and by mail.

Due to the temporary closures, the IRS also has shut down the fax lines for EIN applications, as well as its service centers that process mailed-in EIN applications. As a result, non-U.S. applicants (and others who cannot use the online platform) are left with no way to obtain an EIN until the IRS re-opens its phone, fax and/or mail functions. To date, the IRS has not indicated when these functions will be available.

U.S. applicants who are eligible to apply for EINs online through the IRS website currently are able to do so (the online application, together with other automated processes, remain available to the public as the IRS works to transition its staff to remote-access platforms). Please note, however, that the online function has been unavailable at times during the past few weeks, so it is possible that it may be difficult for eligible applicants to obtain an EIN online.

For applicants who cannot use the online application, but require an EIN for banking or other purposes, the only option at this time is to file Form SS-4 by certified mail to be able to claim that the EIN has been "applied for" (which may or may not be an acceptable placeholder, depending upon the intended use). An EIN application submitted by certified mail will be deemed to have been filed as of the date of mailing (although it will not actually be received by the IRS until its offices reopen, and then will only be processed in the order in which the application was received). The EIN-by-mail process can take up to one month under normal circumstances, so this could be a multi-month process.

We are actively monitoring this issue and will publish an update as we learn more.

**Foley Hoag has formed a firm-wide, multi-disciplinary [task force](#) dedicated to client matters related to the novel coronavirus (COVID-19). For more guidance on your COVID-19 issues, visit our [Resource Page](#) or contact your Foley Hoag attorney.**

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