**Employer Identification Number**

Every organization must have an employer identification number (EIN), even if it will not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service.

To apply for an employer identification number, you should obtain [Form SS-4](https://www.irs.gov/pub/irs-pdf/fss4.pdf) and its [Instructions](https://www.irs.gov/pub/irs-pdf/iss4.pdf).  
You can apply for an EIN [on-line](https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online), by mail, or by fax. You may also apply by telephone if your organization was formed outside the U.S. or U.S. territories. Make sure that you select *church or church-controlled organization* or *other nonprofit organization* as the **type of entity**. For more information about EIN application procedures, see [Question 4 of FAQs regarding Applying for Tax Exemption](https://www.irs.gov/charities-non-profits/obtaining-an-employer-identification-number-for-an-exempt-organization).

The EIN is not your *tax-exempt number*. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes. You should contact your [state revenue department](http://www.taxadmin.org/fta/link/default.html) for additional information about *tax-exempt numbers*.  
  
**Note:** Don’t apply for an EIN until your organization is legally formed. Nearly all organizations are subject to automatic revocation of their tax-exempt status if they fail to file a required return or notice for three consecutive years. When you apply for an EIN, we presume you’re legally formed and the clock starts running on this three-year period.