

## Guide to an Existing Employer Identification Number (EIN)

This guide is to assist participants with enrolling in the Participant Direction Option (PDO) model who have a Federal Employer Identification Number (EIN) already established with the IRS. Public Partnerships LLC (PPL) obtains an EIN from the IRS to setup and manage state and federal tax deposits on behalf of the participant for the purposes of this program. PPL is providing the information and instruction to help avoid any unnecessary delays to the enrollment process. There are several actions that if completed up front will expedite gathering information and setting up the necessary employer requirements.

The participant's enrollment process can be delayed when PPL attempts to process the Employer of Record (EOR) enrollment packet and is unable to because of an already established EIN. A participant will already have an EIN if they own or have owned a business or sole proprietorship and established an EIN with the IRS.

PPL is unable to use an already established EIN without first obtaining additional information and permissions. In order to complete the processing of the enrollment documents, PPL must first confirm the EIN and its status with the IRS before we can start paying for services.

When PPL receives and processes an EOR enrollment packet, we register the managing participant for an EIN with the IRS. During this process, the IRS will notify PPL if an EIN is already registered to the participant's name and social security number. When PPL is informed that an EIN already exists, we send a letter to the participant informing them of their options and the actions that they must take to help resolve this issue.

The letter addresses the above points of clarification and identifies the actions listed below.

- **What do if the EIN is actively being utilized for business activities?**
  - PPL will not to be able to assume authority and responsibility of an EIN that is active and being used to operate a business. If you fall under this category, please give your case manager a call to discuss alternatives.
- **What to do if the EIN is not active and not currently being used?**
  - PPL can use existing non-active EINs, but before we do this, we need confirmation from the IRS that there are no liabilities against your EIN. Please call the IRS at 1-800-829-4933. Give them your name and EIN number, and ask them to send you a letter or a transcript stating there are no liens or liabilities against your EIN. One example of a form that may be requested to supply this information is a Form 3064C.
  - PPL also needs you to sign and date the provided Form 8822-B, Change of Address – Business. This form changes the tax correspondence address with the IRS to PPL's.
  - Once the letter or transcript is obtained from the IRS and the 8822-B is signed, please send both back via fax to the Florida PDO paperwork fax number: 1-855-879-7816.

8822-B		Change of Address — Business		OMB No. 1545-1163
<small>Form 8822-B January 2010 Department of the Treasury Internal Revenue Service</small>		<small>▶ Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return.</small>		
<b>Before you begin:</b> If you are also changing your home address, use Form 8822 to report that change.				
<b>Check all boxes this change affects:</b>				
<input type="checkbox"/> 1 Employment, excise, income, and other business returns (Forms 700, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)				
<input type="checkbox"/> 2 Employee plan returns (Forms 5300, 5300-EZ, etc.)				
<input type="checkbox"/> 3 Business location				
4a Business name		4b Employer identification number		
<small>COMMON LAW EMPLOYER'S NAME</small> <input type="checkbox"/> Use existing address (i.e., street, state or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete space below, see instructions.		<small>C/E EIN</small>		
<small>COMMON LAW EMPLOYED BUSINESS ADDRESS</small>				
Foreign country name		Foreign post/office code		Foreign postal code
<input type="checkbox"/> 5 New mailing address (i.e., street, name or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete space below, see instructions.				
<small>ACORNALS WAY, CHELSEA, MA 02156</small>		Foreign post/office code		Foreign postal code
<input type="checkbox"/> 7 New business location, if different from mailing address (i.e., street, name or suite no., city or town, state, and ZIP code). If a foreign address also complete space below, see instructions.				
Foreign country name		Foreign post/office code		Foreign postal code
8 Signature				
Daytime telephone number of person to contact (optional) ▶				
Sign Here		Signature of owner, officer, or representative		Date