

Date of Approval: 10/30/2025
Questionnaire Number: 2630

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Apply Employer Identification Number

Acronym:

APPLYEIN

Business Unit

Information Technology

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

Apply Employer Identification Number (APPLYEIN) application is an IRS-owned and managed solution that enables taxpayers to apply for and receive an Employer Identification Number (EIN) securely online within a single session. Owned by the Internal Revenue Service (IRS) and operated by the Business Online Account organization, APPLYEIN replaces the legacy MODIEIN system with an enhanced, modernized platform designed to support IRS digital service objectives and taxpayer experience goals. APPLYEIN serves members of the public, including individuals, businesses, and entities located in the United States and U.S. possessions, that require an EIN for tax administration, compliance, and validation purposes. The application streamlines the EIN issuance process by integrating automated verification, secure authentication, and real-time eligibility checks through IRS.gov. IRS employees use APPLYEIN for system oversight,

administrative monitoring, and validation support. Authorized contractors are limited to technical development and maintenance activities under strict IRS security controls. No contractor has direct access to taxpayer information through APPLYEIN. By simplifying EIN issuance, improving data accuracy, and strengthening identity validation, APPLYEIN supports the IRS mission to provide efficient, secure, and accessible online tax services while advancing modernization and privacy protection efforts.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

Apply Employer Identification Number (APPLYEIN) application collects taxpayer data through a secure online interface and provides real-time assignment of an Employer Identification Number (EIN). Submitted data is validated and transmitted to IRS back-end systems for official recordkeeping. Invalid authentication attempts are logged temporarily and purged automatically. EIN application data is retained in accordance with the Records Control Schedule (RCS) 29, Item 70 (Employer's Application for Identification Number), and securely disposed of in alignment with IRS and National Archives and Records Administration (NARA) approved retention and destruction procedures.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Name

Social Security Number (including masked or last four digits)

Tax ID Number

Telephone Numbers

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

Yes

1.1 What is the name of the Business Unit (BU) or Agency initiative?

Information Technology

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

System

3 What Tier designation has been applied to your system? (Number)

2

4 Is this a new system?

Yes

5 Is this system considered a child system/application to another (parent) system?

Yes

5.1 Identify the parent system's approved PCLIA number.

7222

5.2 Identify the parent system's name as previously approved.

MODIEIN - Integrated Customer Communications Environment (ICCE)

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Small Business Self Employed Governance Board

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

211710

10 Does this system disclose any PII to any third party outside the IRS?

No

11 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

Yes

13.1 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

Yes

13.11 Please upload the approved DIRA report using the Attachments button. Select "Yes" to indicate that you have or will upload the signed DIRA form.

Yes

13.2 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

Yes. To apply for an Employer Identification Number (EIN), individuals must provide identifying information such as name, Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) for authentication purposes. The collection of this information is authorized under Internal Revenue Code (IRC) §§ 6001, 6011, 6012, and 6109. Users provide implicit consent by voluntarily submitting the required data through the online IRS.gov ApplyEIN application, which includes the Privacy Act and Paperwork Reduction Act Notice prior to data entry.

13.3 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

Yes. To apply for an Employer Identification Number (EIN), individuals must provide identifying information such as name, Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) for authentication purposes. The collection of this information is authorized under Internal Revenue Code (IRC) §§ 6001, 6011, 6012, and 6109. Users provide implicit consent by voluntarily submitting the required data through the online IRS.gov ApplyEIN application, which includes the Privacy Act and Paperwork Reduction Act Notice prior to data entry.

13.4 If information is collected from third-party sources instead of the individual, please explain your decision.

Information for ApplyEIN process is not collected from third-party sources. All data is provided directly by the individual or entity applying for the Employer Identification Number (EIN). However, a taxpayer may authorize a third party to assist with their EIN application if proper consent is granted. This may occur through:

- A Third-Party Designee listed on Form SS-4,
- A Power of Attorney (Form 2848), or
- A Tax Information Authorization (Form 8821).

These authorizations allow the designated representative to discuss or receive information related to the application but do not permit data collection or submission without taxpayer consent. The third party must have signed authorization to act on behalf of the taxpayer.

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

Taxpayers can access and correct information while completing the online EIN application through IRS.gov prior to final submission. Once the application is submitted and an EIN is assigned, any corrections must be requested through established IRS procedures as outlined in IRS Publication 1635, "understanding Your EIN." Applicants may contact the Business & Specialty Tax Line to update information or request changes to their EIN record. Due process protections are provided under 26 U.S.C., which ensures taxpayers can verify, amend, or update their information maintained by the IRS.

15 Is this system owned and/or operated by a contractor?

No

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

The IRS is the system owner and operator of ApplyEIN and is responsible for administering user access, maintaining data integrity, and overseeing all application functions. IRS employees are granted access to the system on a need-to-know basis, determined by their position and assigned responsibilities.

IRS personnel access includes:

System Administrators: Full access for system configuration, monitoring, and maintenance under strict change management procedures.

Business Unit Users (BOA): Limited access to view validation logs and ensure proper EIN assignment and audit readiness.

Privacy and Security Officials: Oversight access to review controls, audit trails, and privacy compliance artifacts.

Contractors may support development, testing, and maintenance activities.

However, they have no access to taxpayer PII or FTI within the production environment. Contractor roles are restricted to test data only, under IRS supervision and approved background investigations. All users undergo annual security and privacy training, and access is managed through the IRS Identity and Access Management (IAM) process and validated in accordance with least privilege and separation of duties principles.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

Users are notified through the Privacy Act and Paperwork Reduction Act Notice printed on Form SS-4, Application for Employer Identification Number. The notice explains:

- The authority to collect the information (IRC §§ 6001, 6011, 6012, and 6109).
- That collection is mandatory to assign an Employer Identification Number (EIN).
- The purpose of collection (to process and administer EINs for entities and individuals).
- The agencies with whom the information may be shared, such as the Social Security Administration and Department of Justice, as authorized by law.
- The consequences of non-disclosure, which may include the inability to obtain an EIN.

18 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Not Applicable

19 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

More than 1,000,000.

22 How is access to SBU/PII determined and by whom?

Management (IDAM) processes and approved by the System Owner and Business Unit Managers. Access levels are reviewed periodically to ensure compliance with IRS security and privacy requirements, and users must complete all mandatory security and privacy awareness training prior to gaining access.

24 Explain any privacy and civil liberties risks related to privacy controls.

No significant privacy or civil liberties risks have been identified for ApplyEIN. The system incorporates multiple layers of protection, including encryption in transit and at rest, role-based access controls, session timeouts, audit logging, and continuous monitoring. Potential risks such as unauthorized access, inadvertent disclosure, or data entry errors are mitigated through strict authentication protocols, user training, and established IRS security and privacy safeguards. All access is limited to authorized personnel under least privilege principles, ensuring taxpayer data remains protected throughout its lifecycle.

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

Yes

26 Describe this system's audit trail in detail. Provide supporting documents.

APPLYEIN dynamically logs all access and activity through the Security Audit Analysis System (SAAS) and Splunk. Audit records include user ID, timestamp, action taken, and record accessed. Logs are encrypted, retained for seven years per NARA Job No. N1-58-10-22, and reviewed by Cybersecurity Operations per IRM 10.8.3 and NIST 800-53 AU controls.

27 Does this system use or plan to use SBU data in a non-production environment?

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name
Integrated Data Retrieval System (IDRS)
Incoming/Outgoing
Both
Transfer Method
Secure File Transfer Protocol (SFTP)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The IRS 34.037 - Audit Trail and Security Records SORN is applicable to ApplyEIN because the system maintains detailed audit logs and security records that document user access, authentication attempts, transactions, and administrative actions. These records are used to support accountability, system integrity, incident response, and investigations into potential unauthorized access. The SORN ensures transparency regarding how the IRS monitors and protects taxpayer information, aligning with federal requirements for safeguarding Personal Identifiable Information (PII) and Federal Tax Information (FTI).

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

The IRS 24.046 - Customer Account Data Engine Business Master File (BMF) SORN applies to ApplyEIN because the system collects and transmits business taxpayer information necessary to assign and maintain Employer Identification Numbers (EINs). This SORN governs the use of taxpayer records within IRS systems that store and manage business entity data. Information maintained under this SORN supports accurate account establishment, updates, validation, and tech fulfillment of IRS tax administration responsibilities under applicable laws and regulations.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29 Tax Administration - Wage and Investment (W&I) Records

What is the GRS/RCS Item Number?

RCS 29, Item 70

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Applications and Related Correspondence.

What is the disposition schedule?

Employer's Application for Identification Number (EIN). (1) Applications and Related Correspondence. (Job No. NC1-58-85-10, Item 70) AUTHORIZED DISPOSITION: Retire to Records Center at the end of June and at the end of December those forms and related documents over 6 months retention. Destroy 5 years after the end of year in which it was processed. Daily EIN Log of Unassigned EINs. A generated list of EINs that have been marked for deletion from the ENAF. (Job No. NC1-58-80-6, Item 70) AUTHORIZED DISPOSITION Destroy 6 months after print date.

Data Locations

What type of site is this?

System

What is the name of the System?

Apply Employer Identification Number (APPLYEIN)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

<https://sa.www4.irs.gov/applyein/>

Please provide a brief description of the System.

Apply Employer Identification Number (APPLYEIN) is a secure online application that collects and validates taxpayer information to assign Employer Identification Numbers (EINs). The system interfaces with IRS back-end systems to authenticate submissions, verify taxpayer identities, and record EIN assignments in official IRS databases. APPLYEIN supports taxpayer-facing functionality while ensuring secure data handling and record retention in compliance with IRS policies and federal record schedules.

What are the incoming connections to this System?

APPLYEIN receives incoming connections from IRS authentication and validation services, including the Integrated Data Retrieval System (IDRS) for taxpayer identity verification and the Business Master File for EIN assignment. These secure internal IRS connections enable data validation, posting, and record maintenance within authorized IRS environments.

What are the outgoing connections from this System?

APPLYEIN transmits validated taxpayer information and assigns Employer Identification Numbers (EINs) to IRS back-end systems, including the Integrated Data Retrieval System (IDRS) and the Business Master File (BMF). These outgoing connections ensure accurate posting, secure record retention, and synchronization across IRS systems for official recordkeeping and taxpayer account management.