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## New Year, New IRS Filing Requirement: Reporting Changes to “Responsible Party” on Form 8822-B

Effective January 1, 2014, the IRS is using a new form – [Form 8822-B](#) – for organizations to report changes to their “responsible party.” Form 8822-B applies to all entities with a federal employer identification number (EIN), and includes a box to check if the organization is tax-exempt. The form may also be used to report changes to the organization’s mailing and/or physical address.

### Who or what is the “responsible party”?

The responsible party is the individual or entity named on the Form SS-4 application to obtain an EIN, which most organizations obtain soon after formation. The [Instructions to Form 8822-B](#) define a responsible party as

the person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage, or direct the entity and the disposition of its funds and assets. The ability to fund the entity or the entitlement to the property of the entity alone, however, without any corresponding authority to control, manage, or direct the entity (such as in the case of a minor child beneficiary), does not cause the individual to be a responsible party.

The Instructions provide that Form 8822-B must be filed within sixty days of a change in the identity of the responsible party. Further, if the change occurred before 2014, the organization must file Form 8822-B before March 1, 2014. Only the most recent change should be reported.

### What does this mean for your organization?

If you still have a copy of your EIN application (Form SS-4), check to be sure that the individual or entity named as the responsible party still fits within the above definition. If they no longer fit within the definition, file Form 8822-B to designate a new responsible party. If you don’t have a copy of the application and don’t remember who was named, you might consider submitting Form 8822-B before March 1, 2014. In the future, it will be important to remember to file a new Form 8822-B within sixty days of any change to the responsible party.

If you have questions regarding your organization’s “responsible party,” we recommend you seek advice from your attorney or tax-preparer, who may also have the original EIN application on file. For more information on reporting various organizational changes to the IRS, see our [post on this topic from last January](#).

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