

This page is blank

This publication provides general information on Employer Identification Numbers (EINs).

The topics included are:

- *What is an EIN?*
- *Information by type of business entity.*
- *When you need a new EIN.*
- *How to apply for an EIN.*
- *How to complete Form SS-4.*
- *Where to apply for an EIN.*
- *How to avoid common problems.*

Table of Contents

	Page
I. What is an EIN?	3
II. Special Rules Regarding Entity Classification Elections	3
III. Information by Type of Business Entity	3
1. Sole Proprietor	3
2. Corporation	4
3. Partnership	5
4. Estate	6
5. Trust	6
6. Employee Plans	7
7. Exempt Organization	8
IV. Employment and Excise Taxes	9
1. Employment Taxes	9
2. Excise Taxes	9
V. Do You Need an EIN?	10
1. Sole Proprietor	10
2. Corporation	10
3. Partnership	11
4. Trust/Estate	11
VI. How to Apply for an EIN	12
VII. How to Complete Form SS-4	13
1. Sole Proprietor	13
2. Corporation	14
3. Partnership	16
4. Trust	17
5. GNMA POOLS (<i>Governmental National Mortgage Association</i>)	18
6. Estate (<i>Decedent</i>)	19
7. Plan Administrators	20
8. Employee Plans	21
9. Exempt Organization	22
10. Bankruptcy (<i>Individual/ Sole Proprietor</i>)	23
11. Bankruptcy (<i>Corporation or Partnership</i>)	24
VIII. Where to Apply for an EIN	25
IX. CAUTION: Avoid Common Problems	26

I. What is an EIN?

An Employer Identification Number (EIN) is a nine-digit number that IRS assigns in the following format: XX-XXXXXXX. However, for employee plans, an alpha (for example, P) or the plan number (e.g. 003) may follow the EIN. The IRS uses the number to identify taxpayers that are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Warning: Please be advised that it is against the law to use an EIN for anything other than business use. An EIN cannot be used as a Social Security Number.

II. Special Rules Regarding Entity Classification Elections

There are special rules and procedures for classification elections made on Form 8832, *Entity Classification Election*. Those rules and procedures are not reflected in this publication. The results explained in this publication may be different when an entity classification election is involved. For further information regarding entity classification elections and EINs see Income Tax Regulation Sections 301.7701-1,-2,-3, as well as Form 8832, *Entity Classification Election*.

III. Information by Type of Business Entity

This section contains the following information:

- Definitions of various entity types.
- Which forms each entity type may file.
- When you need a new EIN.
- When you don't need a new EIN.

1. Sole Proprietor

Definition:

- An individual operating a business.
- The business does not exist separately from the owner.
- The individual accepts the risks of business to the extent of all their assets, whether used in the business or used personally.
- A Sole Proprietor is an individual, husband or wife co-owner who owns a business.
- The business may or may not have employees.
- This type of entity will report its business income on Schedule C of the sole proprietor's individual tax return.

NOTE: *An individual who pays wages to a household (domestic) employee must request an EIN as a sole proprietor.*

Forms(s):

Business profits or losses are reported on Form 1040–Schedule C, Schedule C-EZ, or Schedule F. A sole proprietor may also be required to file other returns that apply (such as employment tax returns).

You will need a new EIN if:

- You file bankruptcy under Chapter 7 (liquidation) or Chapter 11 (reorganization) of the Bankruptcy Code or filed Form 8832 to elect corporate status for your Limited Liability Company (LLC).
- You incorporate.
- You are a Sole Proprietor and take in partners and operate as a partnership.
- You are establishing a pension, profit sharing, or retirement plan.

You do not need a new EIN if:

- You change the name of your business.
- You change your location or add locations (stores, plants, enterprises or branches of the entity).
- You operate multiple businesses (including stores, plants, enterprises or branches of the entity).

NOTE: *You may not transfer your EIN if you sell or otherwise transfer your business. The new operator may not use your EIN. You can't use the EIN of the former owner, even if it is your spouse.*

NOTE: *A Sole Proprietor who conducts business as a Limited Liability Corporation (LLC) does not need a separate EIN for the LLC. He or she reports the business activities of the LLC on his or her Form 1040 using a schedule C, Schedule C-EZ or Schedule F.*

2. Corporation

Definition:

- A person or group of people who incorporate by receiving a charter from their Secretary of State.
- Includes associations, joint stock companies, insurance companies, and trusts and partnerships that operate as associations or corporations.

Form(s):

Corporations usually file a Form 1120 series return plus other returns that apply (such as employment tax returns).

The Form 1120 series returns are as follows:

- Form 1120, *U.S. Corporation Income Tax Return*
- Form 1120 A, *U.S. Corporation Short-Form Income Tax Return*
- Form 1120 SF, *U.S. Income Tax Return for Designated Settlement Funds (Under section 468B)*
- Form 1120 F, *U.S. Income Tax Return of a Foreign Corporation*
- Form 1120 FSC, *U.S. Income Tax Return of a Foreign Sales Corporation*
- Form 1120 H, *U.S. Income Tax Return for Homeowners Associations*
- Form 1120 L, *U.S. Life Insurance Company Income Tax Return*
- Form 1120 ND, *Return for Nuclear Decommissioning Funds and Certain Related Persons*
- Form 1120 PC, *U.S. Property and Casualty Insurance Company Income Tax Return*

- Form 1120 POL, *U.S. Income Tax Return for Certain Political Organizations*
- Form 1120 REIT, *U.S. Income Tax Return for Real Estate Investment Trusts*
- Form 1120 RIC, *U.S. Income Tax Return for Regulated Investment Companies*
- Form 1120S, *U.S. Income Tax Return for an S Corporation*

You will need a new EIN if:

- You are a subsidiary of a corporation and currently use the parent’s corporate EIN.
- You become a subsidiary of a corporation.
- The corporation becomes a partnership or a sole proprietorship.
- You create a new corporation after a statutory merger.
- You move to another state and apply for a new corporate charter.
- The corporation went out of business and reopened with a new charter.

You do not need a new EIN if:

- You are a division of a corporation.
- After a corporate merger, the surviving corporation uses its existing EIN.
- A corporation declares bankruptcy.
- Your business name changes.
- You change your location or add locations (stores, plants, enterprises or branches).
- You choose to be taxed as a S Corporation.
- After a corporate reorganization, you only change identity, form, or place of organization.

NOTE: IRS assigns an EIN to a corporation and the EIN stays with the corporation if it is sold.

3. Partnership

Definition:

- A partnership is the relationship existing between two or more persons who join together to carry on a trade or business. Each partner contributes money, property, labor or skill, and expects to share in the profits and losses of the business.
- Partners can be individuals, corporations, trusts, estates and other partnerships.

Form(s):

- A partnership files Form 1065, *U.S. Partnership Return of Income*, plus other returns that apply (e.g., employment tax returns).

You will need a new EIN if:

- You incorporate.
- One partner takes over and operates as a sole proprietorship.

- The partnership is terminated (no part of any business, financial operation, or venture of the partnership continues to be carried on by any of its partners in a partnership) and a new partnership is begun.

You do not need a new EIN if:

- 50 percent or more of the ownership of the partnership (measured by interests in capital and profits) changes hand within a twelve-month period (terminated partnerships under Reg. 301.6109-1).
- A partnership declares bankruptcy.
- The partnership name changes.
- You change the location of the partnership or add locations.
- A new partnership that is formed as a result of the termination of a partnership under section 708(b)(1)(B) will retain the employer identification number of the terminated partnership.

4. Estate

Definition:

- An estate is created upon the death of an individual.
- A decedent's estate is a separate legal entity for federal tax purposes.
- An estate consists of real and/or personal property of the deceased person.

Form(s):

- Estates file either Form 706, *United States Estate* (and Generation-Skipping Transfer) Tax Return; or
- Form 1041, *U.S. Fiduciary Return of Income*, plus other returns that apply (such as employment tax returns).

You will need a new EIN if:

- A trust is created with estate funds. Such a trust is not simply a continuation of the estate.
- An estate is created as a direct result of a person's death.
- You represent an estate that operates a business after the owner's death.

You do not need a new EIN if:

- The administrator, personal representative, or executor changes a name or address.
- The beneficiaries or the executor of an estate changes.

5. Trust

Definition:

- A trust (except for a grantor type trust) is a separate legal entity for federal tax purposes.

- A trust may be created during an individual's life or upon a death under a will.
- Includes guardianships, conservatorships, and Government National Mortgage Association (GNMA) and Federal National Mortgage Association (FNMA) pools.
- A trust is created under State law.
- The trust is taxed under federal law in which one party holds assets for the benefit of another. This includes guardianships, conservatorships, and GNMA and FNMA pools.

Form(s):

- Form 1041, *U.S. Fiduciary Return of Income*, plus other returns that apply (such as employment tax returns).

You will need a new EIN if:

- A trust changes to an estate.
- A living or inter vivos trust changes to a testamentary trust.
- A living trust terminates by distributing its property to a residual trust.

You do not need a new EIN if:

- The trustee changes.
- The grantor or beneficiary changes his or her name or address.
- A bankrupt Partnership establishes an escrow account for settlement funds, or similar funds to liquidate or distribute assets.

You need a separate EIN if:

- One person is the grantor/maker of many trusts. Separate trusts that are commingled to administer assets must file separate returns and have separate EINs. For example, if you have a trust for each of your grandchildren, each trust must have a separate EIN. However, a single trust with several beneficiaries has only one EIN.

6. Employee Plans

Definition:

- A permanent arrangement under which an employer provides benefits for employees.
- The employer/sponsor and/or the plan administrator file the applicable returns.

Sponsor:

The employer/sponsor may be one of the following entity types:

- An employer, when a single employer establishes or maintains an employee benefits plan.
- An employee organization, when an employee organization establishes or maintains a plan.
- An association, committee, joint board of trustees or similar group of representatives who establish or maintain the plan.

Administrator:

- The administrator is the person or group of persons specifically designated as plan administrator in the documents under which the plan operates.
- We issue an administrator EIN to a person, a group of persons, a business, or a corporate entity. If the administering entity already has an EIN, use that number for the administrator on all Form 5500 returns.

Form(s):

Employee plans usually file a Form 5500 series return plus other returns that apply (such as employment taxes). The major employee plan forms are listed below:

- Form 5500, *Annual Return/ Report of Employee Benefit Plan* (with 100 or more participants)
- Form 5500 C/R, *Return/Report of Employee Benefit Plan* (with fewer than 100 participants)
- Form 5500 EZ, *Annual Return of One-Participant* (Owners and Their Spouses) Retirement Plan.

NOTE: For more information on employee plans call our toll-free number 1-800-TAX-FORM and ask for Package 5500.

NOTE: If the employer/ sponsor entity already has an EIN, use that number on all Form 5500 series returns.

7. Exempt Organizations

Definition:

- A nonprofit organization granted an exemption from certain taxes by the Internal Revenue Service under Section 501 of the Internal Revenue Code.
- Organizations seeking exempt status must file an application with the Internal Revenue Service using the address shown on the Form 8718, *User Fee for Exempt Organization Determination Letter Request*.

NOTE: To decide which application form is needed for your organization refer to Publication 557, *Tax-Exempt Status for Your Organization*.

NOTE: All nonprofit organizations must apply for an EIN before filing for exempt status.

Form(s):

Exempt organizations usually file a Form 990 series return plus other returns that apply (such as employment tax returns). The exempt organization forms are listed below:

- Form 990, *Return of Organizations Exempt From Income Tax*
- Form 990 EZ, *Short Form Return of Organization Exempt From Income Tax*
- Form 990 BL, *Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons*
- Form 990 C, *Farmers Cooperative Association Income Tax Return*
- Form 990 PF, *Return of Private Foundation or Section 4947(a)(1)*
- Charitable Trusts Treated as a Private Foundation
- Form 990 T; *Exempt Organization Business Income Tax Return*
- Form 4720; *Return of Certain Excise Taxes on Charities and Other Persons under Chapters 41 and 42 of the Internal Revenue Code*
- Form 5578, *Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax*

You can get Publication 557 or applications for exempt status from the IRS Forms Distribution Center for your state or by calling our toll-free number, 1-800-TAX FORM.

IV. Employment and Excise Taxes

1. Employment Taxes

Definition:

- If you have one or more employees, you will generally be required to withhold federal income tax from their wages.
- You also may be subject to social security and Medicare taxes under the Federal Insurance Contributions Act (FICA) and federal unemployment tax under the Federal Unemployment Tax Act (FUTA).

Form(s):

Social security, Medicare, and withheld income tax are usually reported on Form 941, *Employer's Quarterly Federal Tax Return*. The exceptions are:

- If your employees are agricultural workers, use Form 943, *Employer's Annual Tax Return for Agricultural Employees*.
- If your employee(s) does household work in your private, non-farm home (for example, child care, housekeeping, or gardening work) attach Schedule H, *Household Employment Taxes*, to your Form 1040.

NOTE: Employers must report and pay required employment taxes for household domestic employees on Schedule H attached to Forms 1040 or 1040A. While withheld amounts no longer have to be deposited on a monthly basis, employers do need an employer identification number (EIN) to include on Form W-2 and Schedule H.

The non-payroll items including backup, withholding and withholding for pensions, annuities, IRAs, and gambling winnings are reported on Form 945, *Annual Return of Withheld Federal Income Tax*. The return is due January 31 of the preceding year.

Report Federal Unemployment Tax on Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return* or Form 940EZ, a simplified version of Form 940.

Important information: If on your application you indicated you have or will have employees, you will be automatically enrolled in the Electronic Federal Tax Payment System (EFTPS). This is a free service provided by the U.S. Department of the Treasury that lets you pay all your federal taxes online or by phone. You will be receiving more information by mail, including a Personal Identification Number (PIN) and instructions for obtaining an Internet Password so you can make payments online. NO ACTION IS REQUIRED ON YOUR PART. Wait to receive your EFTPS materials in the mail.

2. Excise Taxes

Definition:

Excise tax is a tax on the manufacture, sale, or consumption of a specific commodity. Examples are fuel taxes, environmental taxes, and communications and air transportation taxes.

Form(s):

Most excise taxes are reported on Form 720, Quarterly Federal Excise Tax Return. Certain excise taxes are reported on different forms and to other organizations. Those excise taxes and forms are:

- Form 2290, *Highway Use Tax*
- Form 730, *Tax on Wagering*
- Form 11-C, *Occupational Tax Return and Application for Registry-Wagering*
- ATF Form 5300.26, *Firearms*, and ATF Form 5630.5, *Alcohol, Tobacco, and Firearms*

V. Do You Need An EIN?

Sole Proprietors

NO, IF

- You change the name of your business
- You change your location or add other locations
- You operate multiple businesses

See Chapter VI, “How to Apply for an EIN”.

.....

YES, IF

- You are subject to a bankruptcy proceeding
- You incorporate
- You take in partners and operate as a partnership

See Chapter VI, “How to Apply for an EIN”.

Corporations

NO, IF

- You are a division of a corporation
- The surviving corporation uses the existing EIN after a corporate merger
- A corporation declares bankruptcy

See Chapter VI, “How to Apply for an EIN”.

.....

YES, IF

- A corporation receives a new charter from the secretary of state
- You are a subsidiary of a corporation using the parent’s EIN
- You become a subsidiary of a corporation
- You change to a partnership or to a sole proprietorship
- A new corporation is created after a statutory merger

See Chapter VI, “How to Apply for an EIN”.

Partnerships

NO, IF

- The partnership name changes
- The partnership declares bankruptcy
- 50% or more of the ownership of the partnership (measured by interest in capital and profits) changes hands within a twelve-month period (terminated partnership under Reg.301-6109-1)
- You change the location of the partnership or add other locations

See Chapter VI, “How to Apply for an EIN”.

.....

YES, IF

- You incorporate
- One partner takes over and operates as a sole proprietorship
- The partnership is terminated (No part of any business, financial operation, or venture of the partnership continues to be carried on by any of its partners in a partnership) and a new partnership is begun

See Chapter VI, “How to Apply for an EIN”.

Estate Trust

NO, IF

- The administrator, personal representative, or executor changes his/her name or address
- The trustee changes
- The grantor or beneficiary changes name or address

See Chapter VI, “How to Apply for an EIN”.

.....

YES, IF

- A trust is created with funds from the estate (not simply a continuation of the estate)
- You represent an estate that operates a business after the owner’s death
- One person is the grantor/maker of many trusts
- A trust changes to an estate
- A living or intervivos trust changes to a testamentary trust
- A living trust terminates by distributing its property to a residual trust

See Chapter VI, “How to Apply for an EIN”.

VI. How to Apply for an EIN

You can apply for an EIN by telephone, fax, mail or Internet-EIN depending on how soon you need to use the EIN.

1. Application by EIN TOLL FREE:

Under this program, you can receive your EIN by telephone and use it immediately to make payments. When applying by EIN Toll-Free telephone line, IRS suggests that you complete Form SS-4 before the call so that you will have all relevant information available. Then call the Toll-Free EIN number, **1-800-829-4933**, which is available five days a week, 7:00 am – 10pm, Monday through Friday. The person making the call must be authorized to receive the EIN.

An IRS representative will use the information from the caller to establish your account and assign you an EIN. Write the number you are given on the upper right hand corner of the form, and sign and date the form. Keep this copy for your records.

2. Application by Fax:

Under the Fax program, you can receive your EIN by fax within four (4) business days. Fax your completed Form SS-4 to the fax number listed for your state under “Where to Apply”. The fax number is available 24 hours a day, 7 days a week. Be sure to provide your fax number so that an IRS representative can fax the EIN back to you. Do not call the EIN toll-free number for the same entity because duplicate EINs may be issued.

3. Application by Mail:

Complete Form SS-4, date and mail it to the IRS campus according to State Mapping on page 25 of this publication. You will receive your EIN within 4 to 6 weeks. See “**Where to apply**” for address information.

4. Application by Internet:

Form SS-4 Internet-EIN (I-EIN) application opens another avenue for customers to apply for and obtain an employer identification number. www.irs.gov will lead you to the web site to apply for an EIN. Once you have completed all necessary fields on the online form, preliminary validation is performed and will alert you to information IRS needs that you may not have included. An EIN will be issued after the successful submission of the completed Form SS-4 online.

- Online EIN is available 24/7
- No registration is required to use this system
- No paper needs to be sent to the IRS

5. Taxpayer Representatives Authorization:

Taxpayer Representatives can receive their client's EIN by enclosing or faxing a completed Form 2848, *Power of Attorney and Declaration of Representative* or Form 8821, *Tax Information Authorization* or the taxpayer may sign the Third Party Designee on Form SS-4. The Form 2848 or Form 8821 will be used to solely release the EIN to the representative authorized.

VII. How to Complete Form SS-4, Application for an EIN

- Get Form SS-4 from your local IRS office or call **1-800-TAX-FORM** to request the form by mail. You may also download Form SS-4 by accessing the IRS Web Site at www.irs.gov, or to have IRS Forms faxed to you, call 703-368- 9694 (Use Catalog Number 16055).
- Read the instructions on Form SS-4.
- After reading the instructions find your entity type (for example, sole proprietor, corporation, partnership, etc.). THIS IS NOT AN ELECTION FOR A TAX CLASSIFICATION OF AN ENTITY. See Limited Liability Company on Page 4 of the Instructions for Form SS-4 for information on entity classification.
- Follow the line-by-line instructions for your entity type.

1. Sole Proprietor/Individual

Line 1 **Always** enter the owner's name.

Line 2 **Always** enter the business name.

Line 3 In-Care-Of, enter if applicable.

Line 4a Enter your mailing address.

Line 4b Enter your city, state and zip code.

Lines 5a and 5b Enter the location address **only** if it is different from the mailing address on lines 4a and 4b.

Line 6 Enter the county and state where your principal business is located.

Line 7a N/A

Line 7b N/A

Line 8a You must check the box marked "Sole Proprietor" and enter your SSN.

Line 8b N/A

Line 9 Reason for applying: Check only one box. Don't enter N/A.

Line 10 Enter the date the business was started or acquired.

Line 11 Enter last month of your accounting year (generally December for Sole Proprietors).

- Line 12 Enter the date the business began or will begin to pay wages to employees. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees expected in the next 12 months. If none, enter 0.
- Line 14 Check the type of business you operate (i.e., advertising agency, real estate agency, etc.) If none of the boxes describe your businesses, check “Other” and specify.
- Line 15 Enter the principal line of merchandise sold, specific construction work done, products sold, or services provided.
- Line 16a: Check “Yes” or “No” to whether or not you have ever applied for an EIN.
If you checked “No”, skip to Third Party Designee.
If you checked “Yes”, go to 16b and 16c.
- Line 16b If you checked “Yes” on 16a (Prior EIN), enter applicant’s legal name and trade name shown on prior application if different from line 1 or 2 of Form SS-4.
- Line 16c If you checked “Yes” on Line 16a, give the date when the application was filed and the city and state where it was filed. Enter previous EIN if known.

Complete only if Third Party Designee only if you want to authorize the named individual to receive the EIN and answer questions about the completion of the application.

Name and Title: Print your name and title.

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

Signature is needed only if third party is designated.

2. Corporation

- Line 1 **Always** enter the corporate name as it appears on the corporate charter. (If only the corporation name is changing, the corporation does not need a new EIN.)
- Line 2 **Always** enter Doing Business as (DBA) name.
- Line 3 In-Care-Of line: If you have a designated person to receive your EIN information write their name on this line. If none, enter N/A.
- Line 4a Enter corporation mailing address.
- Line 4b Enter your city, state and zip code.
- Lines 5a and 5b Enter the business’ physical location **only** if different from lines 4a and 4b.
- Line 6 Enter the county and state where principal business is located.
- Line 7a Enter the first name, middle initial, and last name of the corporation’s principal officer.
- Line 7b Enter Social Security Number (SSN) of the officer shown on Line 7a.

- Line 8a Type of Business: Check either “Personal Service Corporation” or “Corporation”. If you check “Corporation”, write in the type of corporate tax returns that you will be filing (See CORPORATION under Chapter III, Information by type of Business Entity, for the types of corporate returns.)
- Line 8b Enter the name of the state or foreign country where the business was incorporated.
- Line 9 Reason for applying. Check only one box. Do not enter N/A.
- Line 10 Enter the date the business was started or acquired.
- Line 11 Enter the month the corporate accounting year ends.
- Line 12 Enter the date the business began or will begin to pay wages to employees. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you expect to have in the next 12 months. If none enter 0.
- Line 14 Check the box that best describes the principal activity of the business. If none of the boxes describe your business, check “Other” and specify.
- Line 15 Enter the principal line of merchandise sold, specific construction work done, products sold, or services provided.
- Line 16a: Check “Yes” or “No” to whether or not you have applied for an EIN.
If “Yes”, complete lines 16b and 16c.
If “No”, skip 16b and 16c.
- Line 16b If you checked “Yes” on 16a, enter applicant’s legal name and trade name shown on prior application if different from line 1 or 2 of Form SS-4.
- Line 16c If you checked “Yes” on Line 16a, give the date when, the application was filed and the city and state where it was filed. Enter previous EIN if known.

Complete Third Party Designee only if you want to authorize the named individual to receive the EIN and answer questions about the completion of the application.

Name and Title: Print the name and title (i.e., owner, president, vice-president, etc.) of the individual signing the Form SS-4. Sign and date.

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

Note: *If you wish to become a small business corporation, you must file Form 2553, Election by a Small Business Corporation.*

3. Partnership

- Line 1 Enter the name of the partnership as it appears in the partnership agreement.
- Line 2 Enter trade name, Doing Business As (DBA) if it is different from line 1.
- Line 3 In-Care-Of lines: if you have a designated person to receive your EIN information write their name on this line. If none enter N/A.
- Line 4a Enter mailing address.
- Line 4b Enter your city, state and zip code.
- Lines 5a and 5b Enter the business' physical location **only** if different from lines 4a and 4b.
- Line 6 Enter the county and state where the principal business is located.
- Line 7a Enter the first name, middle initial, and last name of the general partner.
- Line 7b Enter Social Security Number (SSN) of the partner shown on Line 7a.
- Line 8a Type of Business: Check the Partnership box.
- Line 8b N/A
- Line 9 Reason for applying: Check only one box. Do not enter N/A.
- Line 10 Enter the date the business was started or acquired.
- Line 11 Enter the month the accounting year ends.
- Line 12 Enter the date the business began or will begin to pay wages to employees. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you expect to have in the next 12 months. If none enter 0.
- Line 14 Check the box that best describes the principal activity of the business. If none of the boxes describe your business, check "Other" and specify.
- Line 15 Enter the principal line of merchandise sold, specific construction work done, products sold, or services provided.
- Line 16a: Check "Yes" or "No" to whether or not you have applied for an EIN.
If "Yes", complete lines 16b and 16c.
If "No", skip 16b and 16c.
- Line 16b If you checked "Yes" on 16a enter applicant's legal name and trade name shown on prior application if different from line 1 or 2 of Form SS-4.
- Line 16c If you checked "Yes" on Line 16a, give the date when the application was filed and the city and state where it was filed. Enter previous EIN if known.

Third Party Designee: Fill this out if you want to authorize the named individual to receive the EIN and answer questions about the completion of the application.

Name and Title: Print the name and title (i.e., owner, partners, etc.) of the individual signing the Form SS-4. Sign and date.

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

4. Trust

- Line 1 Enter the name of the Trust on the Trust Agreement.
- Line 2 Enter DBA, Doing Business As, if different from line 1.
- Line 3 In-Care-Of: Enter the name of the Executor or Trustee.
- Line 4a Enter mailing address of the Executor or Trustee where all correspondence will be mailed.
- Line 4b Enter the city, state and zip code.
- Lines 5a and 5b Enter the physical location of the executor or trustee, only if different from lines 4a and 4b.
- Line 6 Enter the county and state where the Trust was created.
- Line 7a Enter the first name, middle initial, and last name of the Trustor.
- Line 7b Enter Social Security Number (SSN) of the name shown on Line 7a.
- Line 8a Type of Business: Check "Trust" box and enter the Social Security Number (SSN) of the Grantor.
- Line 8b N/A
- Line 9 Reason for applying: Check only one box. Do not enter N/A. If you checked Trust on Line 8a, check "Created a Trust" and enter the type, i.e. Non-exempt charitable trust.
- Line 10 Enter the date the trust was legally created.
- Line 11 Enter the month the accounting year ends. Generally, trust must adopt a calendar year.
- Line 12 Enter the date the trust will begin to pay wages – annuities. Enter N/A if you have no employees.
- Line 13 Enter the highest number of employees you expect (in each box) to have in the next 12 months for Agricultural, Household and Other. If none, enter 0.
- Line 14 Check one box that best describes your principal activity of the business. If none of the boxes describe your business, check "Other" and specify.
- Line 15 Enter the principal line of merchandise sold, specific construction work done, products sold, or services provided.
- Line 16a: Check "Yes" or "No" to whether or not you have applied for an EIN.
If "Yes", complete lines 16b and 16c.
If "No", skip 16b and 16c.

Line 16b If you checked “Yes” on 16a: enter applicant’s legal name and trade name shown on prior application if different from line 1 or 2 on the Form SS-4.

Line 16c If you checked “Yes” on Line 16a, give the date when, application was filed and the city and state where it was filed. Enter previous EIN if known.

Complete Third Party Designee only if you want to authorize the named individual to receive the EIN and answer questions about the completion of the application.

Name and Title: Print the name and title (i.e., owner, president, vice-president, etc.) of the individual signing the application. Sign and date.

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

5. GNMA POOLS (*Governmental National Mortgage Association*)

NOTE: *If you need an EIN for a Federal National Mortgage Association (FNMA) Pool, you must apply at the Philadelphia Campus. See WHERE TO APPLY FOR AN EIN for address information.*

Line 1 Always enter the pool number. Don’t enter leading zeros. For example, enter GNMA Pool 00979AB as GNMA Pool 979AB.

Line 2 N/A

Line 3 Enter the name of the trustee. If a designated person receives tax information, enter that person’s name as the “in care of” person.

Line 4a Enter the mailing address for the individual listed in line 3.

Line 4b Enter the city, state and zip code for the individual listed in line 3.

Lines 5a and 5b Enter **only** if different from the mailing address.

Line 6 Enter the county and state where the “GNMA Pool” is located.

Line 7a N/A

Line 7b N/A

Line 8a Check “Other” and write in “GNMA Pool”

Line 8b N/A

Line 9 Check “Created a trust” and write in “GNMA Pool”. Note that the EIN stays with the pool if it is traded from one financial institution to another.

Line 10 Enter the date the pool was created.

Line 11 Enter 12 as the accounting year ending month.

Line 12 Enter the date the trust began or will begin to pay wages to employees. If you have no employees, enter N/A.

Line 13 Enter the highest number of employees you plan to hire in the next 12 months. If none, enter 0.

Line 14 N/A

Line 15 N/A

Line 16a-16c N/A

Complete Third Party Designee only if you want to authorize the named individual to receive the EIN and answer questions about the completion of this form. If N/A, complete the Name and Title area only.

Name and Title: Print the name and title (i.e., owner, president, vice-president, etc.).

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

Signature: The fiduciary must sign.

6. Estate (*Decedent*)

Line 1 Always enter the name of the Estate (for example, John Oak Estate).

Line 2 N/A

Line 3 Enter the name of the Executor/Executrix, Administrator/Administratrix, Personal Representative or other fiduciary.

Line 4a Enter the mailing address of the individual listed on line 3.

Line 4b Enter the city, state, and zip code of the individual listed on line 3.

Lines 5a and 5b Enter only if different from the mailing address on 4a and 4b.

Line 6 Enter the county and state where the will is probated.

Line 7a N/A

Line 7b N/A

Line 8a Check "Estate" and enter the SSN of the Decedent (required).

Line 8b N/A

Line 9 Check "Other" and enter "Estate".

Line 10 Enter the date of death.

Line 11 Enter the last month of the decedents accounting year or trust.

Line 12 Enter the date the estate began or will begin to pay wages to employees. If you have no employees, enter N/A.

Line 13 Enter the highest number of employees you plan to hire in the next 12 months. If none, enter 0.

Line 14 N/A

Line 15 N/A

Line 16a -16c N/A

Complete Third Party Designee, only if you want to authorize the named individual to receive the EIN and answer questions about the completion of this form. If N/A, complete the Name and Title area only.

Name and Title: Print the name and title of the fiduciary.

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

Signature: The fiduciary must sign.

*NOTE: If an estate is used to create a trust, **the trust is considered** a different entity type and a new EIN is needed.*

7. Plan Administrators

- Line 1 **Always** enter the name of the plan administrator. If the plan administrator already has an EIN they should use that number.
- Line 2 Enter the name of the plan administrator **only** if different from line 1.
- Line 3 N/A
- Line 4a Enter your mailing address.
- Line 4b Enter your city, state, and zip code.
- Lines 5a and 5b Enter only if different from the mailing address.
- Line 6 Enter the county and state where the employee plan is located.
- Line 7a N/A
- Line 7b N/A
- Line 8a Check “Plan Administrator”. If the plan administrator is an individual, enter the plan administrator’s SSN in the space provided.
- Line 8b N/A
- Line 9 Check “Created a pension plan”. Enter the type of plan created.
- Line 10 Enter the starting date of the plan.
- Line 11 Enter the last month of your accounting year or tax year.
- Line 12 Enter the date the plan began or will begin to pay wages to employees. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you plan to hire over the next 12 months. If none, enter 0.
- Line 14 Check the “Other” box and enter the exact type of plan that the applicant plans to operate.
- Line 15 Describe the services that will be provided.
- Line 16a: Check “Yes” or “No” to whether or not you have applied for an EIN.
If “Yes”, complete lines 16b and 16c.
If “No”, skip 16b and 16c.
- Line 16b If you checked “Yes” on 16a enter applicant’s legal name and trade name shown on prior application if different from line 1 or 2 of Form SS-4.
- Line 16c If you checked “Yes” on Line 16a, give the approximate date when the application was filed and city and state where it was filed. Enter previous EIN if known.

Complete Third Party Designee only if you want to authorize the named individual to receive the EIN and answer questions about the completion of this form. If N/A, complete the Name and Title areas only.

Name and Title: Print the plan administrator's name and title

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

Signature: A responsible and duly authorized member or officer with knowledge of plan affairs must sign.

8. Employee Plans

Line 1 **Always** enter the name of the plan.

Line 2 Enter the name of the trustee.

Line 3 N/A

Line 4a Enter the trustee's mailing address.

Line 4b Enter the trustee's city, state, and zip code.

Lines 5a and 5b Enter **only** if different from the mailing address.

Line 6 Enter the county and state where the employee plan is located.

Line 7a Enter name of responsible person for the plan.

Line 7b Enter SSN of responsible person for the plan.

Line 8a Check "Trust" or "Other" and write in "Employee Plan".

Line 8b N/A

Line 9 Check "Created a pension plan". Enter the type of plan created.

Line 10 Enter the starting date of the plan.

Line 11 Enter the last month of the plan's accounting year.

Line 12 Enter the date the plan began or will begin to pay wages to employees. If you have no employees, enter N/A.

Line 13 Enter the highest number of employees you plan to hire within the next 12 months. If none, enter 0.

Line 14 Check the "other" box and enter the exact type of plan you plan to operate.

Line 15 Enter the principal line of merchandise that the plan provided.

Line 16a: Check "Yes" or "No" to whether or not you have ever applied for an EIN.

If "Yes", complete lines 16b and 16c.

If "No", skip 16b and 16c.

Line 16b If you checked "Yes" on 16a, enter applicants's legal name and trade name shown on prior application if different from line 1 or 2 of Form SS-4.

Line 16c If you checked "Yes" on Line 16a, give approximate date when application was filed and the city and state where it was filed. Enter previous EIN number if known.

Complete Third Party Designee only if you want to authorize the named individual to receive the EIN and answer questions about the completion of this form. If N/A, complete the Name and Title area only.

Name and Title: Print your name and title (i.e., owner, president, vice-president, etc.)

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

Signature: A responsible and duly authorized member or officer with knowledge of plan affairs must sign.

9. Exempt Organizations

- Line 1 **Always** enter the name of the exempt organization.
- Line 2 Enter name of the exempt organization only if different from line 1.
- Line 3 Enter the contact person for the organization.
- Line 4a Enter the contact person's mailing address.
- Line 4b Enter contact person's city, state, and zip code.
- Lines 5a and 5b Enter **only** if different from the mailing address in 4a and 4b.
- Line 6 Enter the county and state where the exempt organization is located.
- Line 7a N/A and Line 7b N/A
- Line 8a Check the box that best describes the type of entity applying for the EIN. If not specifically listed, check "Other" and on the line describe the organization.
- Line 9 Reason for Applying: Check only one box. Do not enter N/A.
- Line 10 Enter the date the organization was established.
- Line 11 Enter the last month of the organization's accounting year.
- Line 12 Enter the date the organization began or will begin to pay wages to employees. If the organization has no employees, enter N/A.
- Line 13 Enter the highest number of employees the organization expects to have in the next 12 months. If none, enter 0.
- Line 14 Check the "Other" box; enter the exact type of exempt organization you plan to operate.
- Line 15 Enter the principal line of merchandise sold, specific construction work done, products sold, or services provided.
- Line 16a: Check "Yes" or "No", to whether or not you have ever applied for an EIN.
If "Yes", complete lines 16b and 16c
If "No", skip 16b and 16c
- Line 16b If you checked "Yes" on 16a, enter applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.
- Line 16c If you checked "Yes" on Line 16a, give approximate date when and city and state where the application was filed. Enter previous EIN if known.

Complete Third Party Designee only if you want to authorize the named individual to receive the EIN and answer questions about the completion of this form.

Name and Title: Print your name and title (i.e., owner, president, vice-president, etc.).

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

Signature: The president, vice-president, or other principal officer must sign.

10. Bankruptcy (Individual/Sole Proprietor)

Line 1 **Always** enter the name of the receiver, debtor in possession, or bankruptcy trustee.

Line 2 N/A

Line 3 **Always** enter the name of the individual/sole proprietor who has gone into bankruptcy.

Line 4a Enter your trustee or receivers mailing address.

Line 4b Enter your trustee or receiver's city, state and zip code.

Lines 5a and 5b Enter **only** if different from the mailing address.

Line 6 Enter the county and state where your principal business is located.

Line 7a N/A and Line 7b N/A

Line 8a Check "Other" and write in sole proprietor (or individual) bankruptcy, receivership, or debtor in possession.

Line 8b N/A

Line 9 Check "Other" and write in "bankruptcy", "receivership", or "debtor in possession".

Line 10 Enter the date the bankruptcy was created.

Line 11 Enter the last month of your accounting year.

Line 12 N/A

Line 13 N/A

Line 14 N/A

Line 15 N/A

Line 16a-16c N/A

Complete Third Party Designee only if you want to authorize the named individual to receive the EIN and answer questions about the completion of this form. If N/A, complete Name and Title area only.

Name and Title: Print the name and title of the person signing below the signature line on Form SS-4.

Telephone Number: Enter the telephone number where we can reach you if we have questions about your application.

Signature: The fiduciary, trustee, receiver, or debtor in possession must sign.

11. Bankruptcy (*Corporation or Partnership*)

If you are a bankrupt/liquidated corporation or partnership, you DO NOT NEED A NEW EIN. However, send the name of the trustee/receiver of the bankruptcy to your IRS campus so we can add that information to your existing EIN account.

VIII. Where to Apply for an EIN

<p>If your principal business, office or agency, or legal residence in the case of an individual, is located in</p>	<p>Fax or mail your EIN application (SS-4) to the number or address shown below according to the Internal Revenue Campus in your area.</p>
<p>Connecticut, Delaware, District Of Columbia, Massachusetts, New Hampshire, Florida, Georgia, Maine, Maryland, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Virginia, West Virginia, Vermont</p>	<p>Internal Revenue Service Attn. EIN Operation P.O. BOX 9003 Holtsville, NY 11742-9003 FAX – (631)447-8960</p>
<p>Illinois, Indiana, Kentucky, Michigan</p>	<p>Internal Revenue Service Attn: EIN Operation Cincinnati, OH 45999 FAX – (859)669-5760</p>
<p>Alabama, Alaska, Arizona, Arkansas California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, Puerto Rico, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming</p>	<p>Internal Revenue Service Attn: EIN Operation Philadelphia, PA 19255 FAX – (215)516-3990</p>
<p>If you have no legal residence, principal place of business, or principal agency or principal office or agency in any state:</p>	<p>Internal Revenue Service Attn: EIN Operation Philadelphia, PA 19255 Fax – (215)516- 3990 Telephone – (215)516-6999</p>

Remember - **Electronic Federal Tax Payment System (EFTPS)**.

Free from the U.S. Treasury - pay federal taxes electronically on-line or by phone 24/7.

Visit www.EFTPS.gov to enroll. For information, call 1-800-829-3676 and request **Publication 966, *Electronic Choices for Paying all your Federal Taxes***.

IX. Caution: Avoiding Common EIN Problems

If you need information on how to file, call 1-800-829-4933 or you may write to the address given for your state in “Where to apply for an EIN”.

- If you fax or mail your request, please wait the time period shown below to receive your notice of confirmation before you call about the status of your number. If you do not, it is possible you can be assigned a duplicate EIN.

EIN Internet – (www.irs.gov) Immediately

EIN Toll Free – (1-800-829-4933) Immediately

Faxed – 5 days

Mailed – 4 to 6 weeks

If it is after the time period shown, call the EIN Toll Free number listed above.

If you have not received your EIN by the time you need to file a return, write “Applied For” in the space provided for the EIN.

- Remember to always include your SSN, EIN or ITIN on Line 7B of Form SS-4
- Use the full legal name you entered on Form SS-4, line 1, and the EIN given to you, consistently on all business tax returns you file with the IRS. However, if you enter a trade name (DBA) on Form SS-4, line 2, you may choose either name.
- If you change your address after you receive your EIN, you must use Form 8822, *Change of Address*, to notify the IRS of the new address.
- If the Post Office doesn’t deliver mail to your street address and you have a P.O. Box, show the P.O. Box number as the entity’s mailing address instead of the street address.

NOTES:

NOTES:

This page is blank



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1635 (Rev. 7-2004)
Catalog Number 14332X
