

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
• Sole Proprietor	3
• Corporation	4
• Partnership	5
• Estate	6
• Trust	6
• Employee Plan	7
• Exempt Organization	7
IV. Employment and Excise Taxes	8
• Employment Taxes	8
• Excise Taxes	9
V. Do You Need a New EIN?	10
VI. How to Apply for an EIN	14
VII. How to Complete Form SS-4	15
VIII. Where to Apply for an EIN	26
IX. CAUTION: Avoid Common Problems	27

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 or to 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.

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 his or her assets, whether used in the business or used personally.
- A Sole proprietor is an individual, husband or wife co-owner who owns a business. He or she may or may not have employees. This business doesn't exist separate from the owner.
- This type of entity will report its business income on Schedule C of the proprietors 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 you Limited Liability Corporation (LLC)
- You incorporate.
- You take in partners and operate as a partnership.
- You can't use the EIN of the former owner, even if he or she is your spouse.

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).
- You may not transfer your EIN if you sell or otherwise transfer your business. The new operator may not use your EIN.

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 if the LLC on his or her Form 1040 using a schedule C, Schedule C-EZ or Schedule F.

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 1120F, 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 1120L, 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

IRS assigns an EIN to the corporation. The EIN stays with the corporation if it is sold.

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 and apply for a new corporate 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 an S Corporation.
- After a corporate reorganization, you only change identity, form, or place of organization.

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.
- You end an old partnership and begin a new one.
- Fifty percent or more of the ownership of the partnership (measured by interests in capital and profits) changes hand within a twelve-month period (terminated partnership under Reg. 301.6109-1).

You do not need a new EIN if:

- A partnership declares bankruptcy.
- The partnership name changes.
- You change the location of the partnership or add locations.

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.
- 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.
- 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 his or her name or address.

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 his or her death under a will.
- Includes guardianships, conservatorships, 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 intervivos 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.

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.

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 benefit 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 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 5500EZ, Annual Return of One-Participant (Owners and Their Spouses) Pension Benefit Plan

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.

Exempt Organizations

Definition:

- A non-profit 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. 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

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 Workers.
- If your employees do 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 domestic employees on Schedule H of their own 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. To obtain an EIN, employers should complete and attach Form SS-4 "Application for Employer Identification Number" to their F1040 or 1040A and Schedule H.

Nonpayroll income tax withholding on payments made after December 31, 1993, will no longer be reported on Form 941. The nonpayroll items including backup withholding and withholding for pensions, annuities, IRAs, and gambling winnings will be reported on Form 945, Annual Return of Withheld Federal Income Tax. The return is due January 31 of the preceding year. Continue to file Form 941 quarterly to report any employment tax and withholding from wages.

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

Note: Start your business off right—pay your taxes the easy way, pay through the Electronic Federal Tax payment System (EFTPS). For more information call 1-800-Tax Form, and request Publication 966, EFTPS.

Excise Taxes

Definition:

Excise tax is a tax on the manufacture, sale, or consumption of a specific commodity. Examples are fuel taxes, environmental taxes, 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 a new EIN?

Sole Proprietors

IF

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

NO

IF

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

YES

See “How to apply for an EIN – p.14”

Corporations

IF

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

NO

IF

- A corporation receives a new charter from the secretary of state
- You are a subsidiary of a corporation using the parent's EIN or
- 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

YES

See "How to apply for an EIN – p.14"

Partnerships

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 hand within a twelve-month period (terminated partnership under Reg.301-6109-1)
- You change the location of the partnership or add other locations

NO

IF

- You incorporate
- Your partnership is taken over by one of the partners and is operated as a sole proprietorship
- You end an old partnership and begin a new one

YES

See “How to apply for an EIN – p.14”

Estate

IF

- The administrator, personal representative, or executor changes his/her address

NO

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

YES

See "How to apply for an EIN – p.14"

Trust

IF

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

NO

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

YES

See "How to apply for an EIN – p.14"

VI – How to Apply for an EIN:

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

Application by Tele-TIN:

Under this program, you can receive your EIN by telephone and use it immediately to make a payment. To receive an EIN by telephone, IRS suggests that you complete Form SS-4, so that you will have all relevant information available. Then call the Toll-Free EIN number **1-866-816-2065**. The person making the call must be authorized to sign the form.

An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right hand corner of the form, sign and date. Keep this copy for your records.

Application by Fax-TIN:

Under the Fax-TIN program, you can receive your EIN by fax within four (4) business days. Complete and fax your Form SS-4 to the fax number listed for your state under **“Where to Apply”**. The Fax-TIN 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 toll-free number for the same entity because duplicate assignment of EINs may be issued.

Application by Mail:

Complete Form SS-4 at least 4 to 5 weeks before you need an EIN. Sign and date the SS-4. Mail it to the service center address for your state. We will send your EIN by mail in approximately 4 to 6 weeks. See **“Where to apply”** for address information.

Consolidated Form SS-4 Applications by Fiduciaries:

A fiduciary representing 10 or more estates or trusts may submit a written request on company letterhead requesting a block of EINs. However, the trusts or estates must not be subject to employment or excise taxes. For more information, refer to Revenue Procedure 89-37, 1989-1

Taxpayer Representatives Authorization:

Taxpayer Representatives can receive their client’s EIN if they first call the toll-free number, obtain the sites dedicated fax number and fax a completed Form 2848, (Power of Attorney and Declaration of Representative) or Form 8821 (Tax Information Authorization) or SS-4 with signed Third Party Designee. 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 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 by calling IRS Forms by Fax at 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.

Sole Proprietor/Individual

- Line 1 **Always** enter the owner’s name.
- Line 2 **Always** enter the business name.
- 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 mailing address.
- Line 6 Enter the county and state where your principal business is located.
- Line 7a N/A
- And 7b N/A
- Line 8a Check the box marked “Sole Proprietor” and enter your SSN.
- Line 8b N/A
- Line 9 Check one box. Don’t enter N/A.
- Line 10 Enter the date you first started your business.
- Line 11 Enter closing 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, if none, enter 0.
- Line 14 Check the type of business you operate (i.e., advertising agency, real estate agency, etc.)
- Line 15 Enter the principal line of merchandise sold; specific construction work done; products sold; or services provided
- Line 16a Check “Yes” or “No”, if you ever applied for an EIN
If “Yes”, complete lines 16b and 16c
If “No”, skip 16b and 16c, proceed to Third Party Designee, if applicable
Signature Area.

Line 16b If you checked “Yes” on 16a, enter applicants’ legal name and trade name shown on prior application if different from line 1 or 2 above.

Line 16c If you checked 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 entity’s EIN and answer questions about the completion of Form SS-4. If N/A, complete the Name and Title area only.

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: Must sign.

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 N/A

Line 4a Enter corporation 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 corporate principal business is located.

Line 7a Enter the first name, middle initial, last name of the corporation’s principal officer

Line 7b Enter Social Security Number (SSN) of the officer shown on Line 7a

Line 8a Check either “Personal Service Corporation” or “Corporation”. If you check “Corporation”, write in the type of corporate tax return that will be filed (See CORPORATION under BUSINESS ENTITIES for the types of corporate return)

Line 8b Enter the name of the state or foreign country where the business was incorporated.

Line 9 Check only one box. Do not enter N/A.

Line 10 Enter the starting date of the business. If you acquired an operating corporation, enter the date you acquired the business.

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. Enter N/A if you have no employees.

Line 13 Enter the highest number of employees. If none, enter 0.

Line 14 Check the type of business you operate (i.e., advertising agency, real estate agency, etc.)

Line 15 Enter the principal line of merchandise sold; specific construction work done; products sold; or services provided

Line 16a Check “Yes” or “No”, if you ever applied for an EIN.
If “Yes”, complete lines 16b and 16c
If “No”, skip 16b and 16c proceed to Third party Designee if applicable or Signature Area.

Line 16b, If you checked “Yes” on 16a, enter applicants’ legal name and trade name shown on prior application if different from line 1 or 2 above.

Line 16c, If you checked “No” on Line 16a, give approximate date when, and city and state where the application was filed. Enter previous EIN if known.

Third Party Designee, only if you want to authorize the named individual to receive the entity’s EIN and answer questions about the completion of Form SS-4. If N/A, complete the Name and title only.

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

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

Signature: The individual shown on the lines above must sign.

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

Partnership

Line 1 Enter legal name as it appears in the partnership agreement.

Line 2 Enter the trade name of the business (if different from name on line 1)

Line 3 N/A

Line 4a Enter the partnership’s mailing address.

Line 4b Enter the partnership’s 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 partnership is located.

Line 7a Enter the first name, middle initial, last name of the general partner

Line 7b Enter Social Security Number (SSN) of the partner shown on line 7a

Line 8a Check “Partnership”.

Line 8b N/A

Line 9 Check only one box. Do not enter N/A.

Line 10 Enter the starting date of the business.

Line 11 A partnership generally uses the tax year of either:

- The tax year of the majority of its partners;
- The tax year common to all of its principal partners,
- The tax year that results in the least aggravate deferral of income or
- Another year allowed in the Instructions for the Form 1065

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 plan to hire. If none, enter 0.
- Line 14 Check the box that describes the principal business that you plan to operate.
- Line 15 Enter the principal line of merchandise sold; specific construction work done; products sold; or services
- Line 16a Check "Yes" or "No", if you ever applied for an EIN.
If "Yes", complete lines 16b and 16c
If "No", skip 16b and 16c, proceed to the Third Party Designee if applicable or Signature Area.
- 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 "No" 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 entity's 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., partner, general partner, owner 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 having knowledge of the partnership affairs must sign.

Trust

Line 1 **Always** enter the name of the trust as it appears on the trust agreement. You do not need a new EIN if you are only changing the name of the trustee.

Line 2 N/A

Line 3 **Always** enter the name of the trustee or fiduciary. If a designated person receives tax information, enter that person's name as the care of person.

Line 4a Enter the executor, trustee or "care of" person's mailing address shown on line 3.

Line 4b Enter the executor, trustee or "care of" person's city, state and zip code.

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

Line 6 Enter county and state where trust was created.

Line 7a Enter the first name, middle initial, last name of Trustor

Line 7b Enter social security number (SSN) or individual taxpayer identification number (ITIN) of the trustier, owner or grantor

Line 8a Check Trust and enter the social security number of the grantor.

Line 8b N/A

- Line 9 Check “Created a trust”. Specify the type of trust created. (NOTE: Certain grantor trusts created in tax years beginning on or after January 1, 1981, should not file Form 1041, so they **do not** need an EIN.)
- Line 10 Enter the date the trust was created.
- Line 11 Enter the last month of your accounting year or tax year.
- 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 none, enter 0.
- Line 14 If the trust has employees; check the box that best describes the trust’s business activities
- Line 15 Enter the principal line of merchandise sold; specific construction work done; products sold; or services if applicable
- Line 16a Check “Yes” or “No”, if you ever applied for an EIN.
If “Yes”, complete lines 16b and 16c
If “No”, skip 16b and 16c, proceed to Third party Designee if applicable or Signature Area.
- 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 “No” 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 entity’s 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 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.

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 Service Center. 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 “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 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 entity's 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: The fiduciary must sign.

Estate (Decedent)

Line 1 **Always** enter the decedent's name followed by the word 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. If a designated person receives tax information, print or type that person's name as the "care of" person.

(Third Party Designation must be filled out if addressed to other than fiduciary)

Line 4a Enter 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.

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 you’re the decedent 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. 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 entity’s 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 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.

Plan Administrators

- Line 1 **Always** enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.
- Line 2 Enter the name of 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. 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”, if you ever applied for an EIN
If “Yes”, complete lines 16b and 16c
If “No”, skip 16b and 16c, proceed to Third Party Designee if applicable or Signature Area.
- 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 “No” 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 entity’s 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 plan administrators 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.

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 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”, if you ever applied for an EIN.
If “Yes”, complete lines 16b and 16c
If “No”, skip 16b and 16c, proceed to Third party Designee if applicable or Signature Area.
- Line 16b If you checked “Yes” on 16a, enter applicants’ legal name and trade name shown on prior application if different from line 1 or 2 above.
- Line 16c If you checked “No” on Line 16a, give approximate date when and city and state where the application was filed. Enter previous EIN number if known.

Complete Third Party Designee only if you want to authorize the named individual to receive the entity’s 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.

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.
- Line 6 Enter the county and state where the exempt organization is located.
- Line 7a N/A
- 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”.
- Line 9 Check 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 in the next 12 months to hire. 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
- Line 16a Check "Yes" or "No", if you ever applied for an EIN.
If "Yes", complete lines 16b and 16c
If "No", skip 16b and 16c proceed to Third party Designee if applicable or Signature area.
- Line 16b If you checked "Yes" on 16a, enter applicants' legal name and trade name shown on prior application if different from line 1 or 2 above.
- Line 16c If you checked "No" 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 entity's EIN and answer questions about the completion of this form. If N/A, complete 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: The president, vice-president, or other principal officer must sign.

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
- 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 entity's EIN and answer questions about the completion of this form. If N/A, complete Name and Title area only.

Name and Title: Print your name and title of the person signing below the signature line in the 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.

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 service center so we can add that information to your existing EIN account.

VIII – Where to Apply for an EIN:

Connecticut, Delaware, District of Columbia,
Florida, Georgia, Maine, Maryland
Massachusetts, New Hampshire, New Jersey
New York, North Carolina, Ohio
Pennsylvania, Rhode Island, South Carolina
Vermont, Virginia, West Virginia

Brookhaven IRS Center
1040 Waverly Ave
Holtsville, NY 00501
ATTN: EIN Operation
Fax Number: **631-447-8960**

Illinois, Indiana, Kentucky, Michigan

Cincinnati IRS Center
Cincinnati, Ohio 45999
ATTN: EIN Operation
Fax Number: **859-669-5760**

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

Philadelphia IRS Center
Philadelphia, Pa 19255
ATTN: EIN Operation
Fax Number: **215-516-3990**

If you have no legal residence, principal place
of business, principal office or principal agency
in any state

Philadelphia IRS Center
Philadelphia, Pa 19255
ATTN: EIN Operation
Fax Number: **215-516-3990**

Caution: Call the Tele-TIN number above only to apply for an EIN. Please call our toll-free number, 1-800-829-4933, or the number listed in the “government pages” of your telephone book for any other tax related inquiries or questions.

IX – Caution: Avoid Common EIN Problems

- If we have assigned you a duplicate EIN, or if any of the following conditions occurs, please call **1-866-816-2065** or you may write to the respective address in the **“Where to apply for an EIN”** section for your area
- Remember to always include your SSN, EIN or ITIN on Line 7B of Form SS-4
- Alien individuals with no effective income within the United States who do not have an ITIN or SSN must submit their Form SS-4 with a copy of their W-7 (Application for IRS Individual Taxpayer Identification Number)
- Alien individuals applying, as a sole proprietor must provide proof that ITIN has been established.
- Enter the correct EIN on all returns you file if you do not use IRS pre-printed labels.
- Use the full legal name you enter on Form SS-4, line 1, on all tax returns for the entity. However, if you enter a trade name on Form SS-4, line 2, choose either name, and then consistently use that name on all business returns you file.
- If you receive a pre-printed label with errors or you need to change the information, cross out any errors and legibly print the correct information on the label.
- If you do not receive a pre-printed label, legibly print or type the name, address, and EIN on the appropriate lines of the returns you file.
- 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.
- 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



Department of the Treasury
Internal Revenue Service

www.irs.gov

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