

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.

Caution: An EIN is for use in connection with your business activities only. Do **NOT** use your EIN in place of your social security number (SSN).

Who Must File

You must file this form if you have not been assigned an EIN before and:

- You pay wages to one or more employees including household employees.
- You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer.
- You are a withholding agent required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). A withholding agent may be an agent, broker, fiduciary, manager, tenant, or spouse, and is required to file **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- You file **Schedule C**, Profit or Loss From Business, **Schedule C-EZ**, Net Profit From Business, or **Schedule F**, Profit or Loss From Farming, of **Form 1040**, U.S. Individual Income Tax Return, and have a Keogh plan or are required to file excise, employment, or alcohol, tobacco, or firearms returns.

The following must use EINs even if they do not have any employees:

- State and local agencies who serve as tax reporting agents for public assistance recipients, under Rev. Proc. 80-4, 1980-1 C.B. 581, should obtain a separate EIN for this reporting. See **Household employer** on page 3.
- Trusts, except the following:
 1. Certain grantor-owned trusts. (See the **Instructions for Form 1041**.)
 2. Individual Retirement Arrangement (IRA) trusts, unless the trust has to file **Form 990-T**, Exempt Organization Business Income Tax Return. (See the **Instructions for Form 990-T**.)
- Estates
- Partnerships
- REMICs (real estate mortgage investment conduits) (See the **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit Income Tax Return.)
- Corporations
- Nonprofit organizations (churches, clubs, etc.)
- Farmers' cooperatives
- Plan administrators (A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.)

When To Apply for a New EIN

New Business. If you become the new owner of an existing business, **do not** use the EIN of the former owner. IF YOU ALREADY HAVE AN EIN, USE THAT NUMBER. If you do not have an EIN, apply for one on this form. If you become the "owner" of a corporation by acquiring its stock, use the corporation's EIN.

Changes in Organization or Ownership. If you already have an EIN, you may need to get a new one if either the organization or ownership of your business changes. If you incorporate a sole proprietorship or form a partnership, you must get a new EIN. However, **do not** apply for a new EIN if:

- You change only the name of your business,
- You elected on **Form 8832**, Entity Classification Election, to change the way the entity is taxed, or
- A partnership terminates because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (See Regulations section 301.6109-1(d)(2)(iii).) The EIN for the terminated partnership should continue to be used. This rule applies to terminations occurring after May 8, 1997. If the termination took place after May 8, 1996, and before May 9, 1997, a new EIN must be obtained for the new partnership unless the partnership and its partners are consistent in using the old EIN.

Note: If you are electing to be an "S corporation," be sure you file **Form 2553**, Election by a Small Business Corporation.

File Only One Form SS-4. File only one Form SS-4, regardless of the number of businesses operated or trade names under which a business operates. However, each corporation in an affiliated group must file a separate application.

EIN Applied for, But Not Received. If you do not have an EIN by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. **Do not** show your social security number (SSN) as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area. (See **Where To Apply** below.) Make your check or money order payable to Internal Revenue Service and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN. Send an explanation with the deposit.

For more information about EINs, see **Pub. 583**, Starting a Business and Keeping Records, and **Pub. 1635**, Understanding your EIN.

How To Apply

You can apply for an EIN either by mail or by telephone. You can get an EIN immediately by calling the Tele-TIN number for the service center for your state, or you can send the completed Form SS-4 directly to the service center to receive your EIN by mail.

Application by Tele-TIN. Under the Tele-TIN program, you can receive your EIN by telephone and use it immediately to file a return or make a payment. To receive an EIN by telephone, complete Form SS-4, then call the Tele-TIN number listed for your state under **Where To Apply**. The person making the call must be authorized to sign the form. (See **Signature** on page 4.)

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 corner of the form and sign and date it.

Mail or fax (facsimile) the signed SS-4 **within 24 hours** to the Tele-TIN Unit at the service center address for your state. The IRS representative will give you the fax number. The fax numbers are also listed in Pub. 1635.

Taxpayer representatives can receive their client's EIN by telephone if they first send a fax of a completed **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization, to the Tele-TIN unit. The Form 2848 or Form 8821 will be used solely to release the EIN to the representative authorized on the form.

Application by Mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks.

Where To Apply

The Tele-TIN numbers listed below will involve a long-distance charge to callers outside of the local calling area and can be used only to apply for an EIN. THE NUMBERS MAY CHANGE WITHOUT NOTICE. Call 1-800-829-1040 to verify a number or to ask about the status of an application by mail.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:

Call the Tele-TIN number shown or file with the Internal Revenue Service Center at:

Florida, Georgia, South Carolina

Attn: Entity Control
Atlanta, GA 39901
770-455-2360

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester

Attn: Entity Control
Holtsville, NY 00501
516-447-4955

New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont

Attn: Entity Control
Andover, MA 05501
978-474-9717

Illinois, Iowa, Minnesota, Missouri, Wisconsin

Attn: Entity Control
Stop 6800
2306 E. Bannister Rd.
Kansas City, MO 64999
816-926-5999

Delaware, District of Columbia, Maryland, Pennsylvania, Virginia

Attn: Entity Control
Philadelphia, PA 19255
215-516-6999

Indiana, Kentucky, Michigan, Ohio, West Virginia

Attn: Entity Control
Cincinnati, OH 45999
606-292-5467

Kansas, New Mexico, Oklahoma, Texas	Attn: Entity Control Austin, TX 73301 512-460-7843
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Attn: Entity Control Mail Stop 6271 P.O. Box 9941 Ogden, UT 84201 801-620-7645
California (all other counties), Hawaii	Attn: Entity Control Fresno, CA 93888 209-452-4010
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Attn: Entity Control Memphis, TN 37501 901-546-3920
If you have no legal residence, principal place of business, or principal office or agency in any state	Attn: Entity Control Philadelphia, PA 19255 215-516-6999

Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (nonapplicable) on the lines that do not apply.
Line 1. Enter the legal name of the entity applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

Individuals. Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust.

Estate of a decedent. Enter the name of the estate.

Partnerships. Enter the legal name of the partnership as it appears in the partnership agreement. **Do not** list the names of the partners on line 1. See the specific instructions for line 7.

Corporations. Enter the corporate name as it appears in the corporation charter or other legal document creating it.

Plan administrators. Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

Line 2. Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" name.

Note: Use the full legal name on line 1 on all tax returns filed for the entity. However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file. To prevent processing delays and errors, **always** use either the legal name only or the trade name only on all tax returns.

Line 3. Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Print or type the first name, middle initial, and last name.

Line 7. Enter the first name, middle initial, last name, and SSN of a principal officer if the business is a corporation; of a general partner if a partnership; of the owner of a single member entity that is disregarded as an entity separate from its owner; or of a grantor, owner, or trustor if a trust. If the person in question is an alien individual with a previously assigned individual taxpayer identification number (ITIN), enter the ITIN in the space provided, instead of an SSN. You are not required to enter an SSN or ITIN if the reason you are applying for an EIN is to make an entity classification election (see Regulations section 301.7701-1 through 301.7701-3), and you are a nonresident alien with no effectively connected income from sources within the United States.

Line 8a. Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.

Caution: This is not an election for a tax classification of an entity. See "Limited liability company" below.

If not specifically mentioned, check the "Other" box, enter the type of entity and the type of return that will be filed (for example, common trust fund, Form 1065). Do not enter N/A. If you are an alien individual applying for an EIN, see the **Line 7** instructions above.

Sole proprietor. Check this box if you file Schedule C, C-EZ, or F (Form 1040) and have a Keogh plan, or are required to file excise, employment, or alcohol, tobacco, or firearms returns, or are a payer of gambling

winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

REMIC. Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the **Instructions for Form 1066** for more information.

Other nonprofit organization. Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).

If the organization also seeks tax-exempt status, you must file either **Package 1023**, Application for Recognition of Exemption, or **Package 1024**, Application for Recognition of Exemption Under Section 501(a). Get **Pub. 557**, Tax Exempt Status for Your Organization, for more information.

Group exemption number (GEN). If the organization is covered by a group exemption letter, enter the four-digit GEN. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get Pub. 557 for more information about group exemption numbers.

Withholding agent. If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding agent."

Personal service corporation. Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations, see the **Instructions for Form 1120**, U.S. Corporation Income Tax Return, and **Pub. 542**, Corporations.

Limited liability company (LLC). See the definition of limited liability company in the **Instructions for Form 1065**. An LLC with two or more members can be a partnership or an association taxable as a corporation. An LLC with a single owner can be an association taxable as a corporation or an entity disregarded as an entity separate from its owner. See Form 8832 for more details.

- If the entity is classified as a partnership for Federal income tax purposes, check the "partnership" box.
- If the entity is classified as a corporation for Federal income tax purposes, mark the "Other corporation" box and write "limited liability co." in the space provided.
- If the entity is disregarded as an entity separate from its owner, check the "Other" box and write in "disregarded entity" in the space provided.

Plan administrator. If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

Other corporation. This box is for any corporation other than a personal service corporation. If you check this box, enter the type of corporation (such as insurance company) in the space provided.

Household employer. If you are an individual, check the "Other" box and enter "Household employer" and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the "Other" box and enter "Household employer agent." If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

QSSS. For a qualified subsidiary S subsidiary (QSSS) check the "Other" box and specify "QSSS."

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

Started new business. Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. **Do not** apply if you already have an EIN and are only adding another place of business.

Hired employees. Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. **Do not** apply if you already have an EIN and are only hiring employees. For information on the applicable employment taxes for family members, see **Circular E**, Employer's Tax Guide (Publication 15).

Created a pension plan. Check this box if you have created a pension plan and need this number for reporting purposes. Also, enter the type of plan created.

Note: Check this box if you are applying for a trust EIN when a new pension plan is established.