

Understanding Your

EIN

EMPLOYER IDENTIFICATION NUMBER



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*

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I. What is EIN?

An Employer Identification Number (EIN) is a nine-digit number that IRS assigns in the following format: XX-XXXXXXX. It is used to identify the tax accounts of employers and certain others who have no employees. 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. Use your EIN on all of the items that you send to the IRS and SSA.

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.

You should have only one EIN. If you have more than one and are not sure which one to use, call the Business and Specialty Tax Line at 1-800-829-4933 (TTY/TDD users can call 1-800-829-4059). Give the numbers that you have, the name and address to which each was assigned, and the address of your main place of business. The IRS will tell you which number to use.

If you do not have your EIN by the time your return is due, write "Applied For" and the date that you applied for it in the space shown for the 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.

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

A. Sole Proprietorship

Definition:

A sole proprietorship is an unincorporated business that is owned by one individual. It is the simplest form of business organization to start and maintain. The business has no existence apart from you, the owner. Its liabilities are your personal liabilities and you undertake the risks of the business for all assets owned, whether or not used in the business. You include the income and expenses of the business on your own tax return. For more information on sole proprietorships, see Publication 334, Tax Guide for Small Businesses. But if you are a farmer, see Publication 225, Farmer's Tax Guide.

Form(s):

Business profits or losses of a sole proprietorship 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).

To reduce burden for certain small business taxpayers, the IRS has changed their employment tax filing requirement from quarterly to annually. If you believe your yearly employment taxes will be \$1,000 or less (average annual wages of \$4,000 or less), you will file Form 944, Employer's ANNUAL Federal Tax Return, rather than Form 941, Employer's QUARTERLY Federal Tax Return.

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

NOTE: If you are sole proprietor who conducts business as a Limited Liability Company (LLC), you do not need a separate EIN for the LLC. Report the business activities of the LLC on your Form 1040 using a schedule C, Schedule C-EZ or Schedule F.

B. Corporation

Definition:

Corporation - a group of people who get a charter granting them as a body certain legal powers, rights, privileges and liabilities. Also, an entity that is regarded as an artificial person incorporated under the state law. In forming a corporation, prospective shareholders transfer money, property, or both, for the corporation's capital stock.

The following businesses formed after 1996 are taxed as corporations:

- A business formed under a federal or state law that refers to it as a corporation, body corporate, or body politic.
- A business formed under a state law that refers to it as a joint-stock company or joint-stock association.
- An insurance company
- Certain banks
- A business wholly owned by a state or local government.
- A business specifically required to be taxed as a corporation by the Internal Revenue Code (for example, certain publicly traded partnerships).
- Certain foreign businesses
- Any other business that elects to be taxed as a corporation, for example, a limited liability company (LLC) by filing Form 8832, Entity Classification Election. For more information, see the instructions for Form 8832.

Form(s):

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

To reduce burden for certain small business taxpayers, the IRS has changed their employment tax filing requirement from quarterly to annually. If you believe your yearly employment taxes will be \$1,000 or less (average annual wages of \$4,000 or less), you will file Form 944, *Employer's ANNUAL Federal Tax Return*, rather than Form 941, *Employer's QUARTERLY Federal Tax Return*.

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*

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 an 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.

C. 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.
- The term 'partnership' includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on.
- An unincorporated organization with two or more members is generally classified as a partnership for federal tax purposes if its members carry on a trade, business, financial operation, or venture and divide its profits. However, a joint undertaking merely to share expenses is not a partnership. For example, co-ownership of property maintained and rented or leased is not a partnership unless the co-owners provide services to the tenants.
- A domestic LLC with at least two members that does not file Form 8832 is classified as a partnership for federal income tax purposes.

Husband and Wife Businesses – Sole Proprietorship or Partnership? Many small businesses are operated by husband and wife, without incorporating or creating a formal partnership agreement. A husband and wife business may be a partnership, whether or not a formal partnership agreement is made.

If you and your spouse join together in the conduct of a trade or business and share in the profits and losses, you have created a partnership. However, if your spouse is your employee, not your partner, you must pay Social Security and Medicare taxes for him or her.

Form(s):

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

To reduce burden for certain small business taxpayers, the IRS has changed their employment tax filing requirement from quarterly to annually. If you believe your yearly employment taxes will be \$1,000 or less (average annual wages of \$4,000 or less), you will file Form 944, *Employer's ANNUAL Federal Tax Return*, rather than Form 941, *Employer's QUARTERLY Federal Tax Return*.

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 began.

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.
- A new partnership that is formed as a result of the termination of a partnership under *IRC SEC 708(b)(1)(B)* will retain the employer identification number of the terminated partnership.
- 50 percent or more of the ownership of the partnership (measured by interests in capital and profits) changes hands within a twelve-month period (terminated partnerships under *Reg. 301.6109-1*).

D. Estate

Definition:

- An estate is a legal entity created as the result of a person's death.
- 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.

The estate pays any debts owed by the decedent and then distributes the balance of the estate's assets to the beneficiaries of the estate. It exists until the final distribution of the assets is made to the heirs and other beneficiaries.

Fiduciary: This is a general term which applies to both decedent estates and trusts. A fiduciary can be the trustee of a trust or executor, executrix, administrator, administratrix, personal representative, or person in possession of property of a decedent's estate.

Executor, Administrator, Personal Representative: A personal representative of an estate is an executor, administrator, or anyone who is in charge of the decedent's property. The primary duties of a personal representative are to collect all the decedent's assets, pay the creditors, and distribute the remaining assets to the heirs or other beneficiaries.

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).

To reduce burden for certain small business taxpayers, the IRS has changed their employment tax filing requirement from quarterly to annually. If you believe your yearly employment taxes will be \$1,000 or less (average annual wages of \$4,000 or less), you will file Form 944, *Employer's ANNUAL Federal Tax Return*, rather than Form 941, *Employer's QUARTERLY Federal Tax Return*.

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.

E.Trust

Definition:

- A trust is an arrangement through which trustees take title to property for the purpose of protecting or conserving it for the beneficiaries under the ordinary rules applied in chancery or probate courts.
- A trust may be created during an individual's life or upon a death under a will.
- Includes guardianships, conservatorshipsconservator ships, GNMAand GNMA and FNMA pools.
- A trust is created under State law.
- The Trust trust is taxed under federal law in which one party holds assets for the benefit of another. This includes; guardianships, conservatorshipconservator ship, and GNMA and FNMA pools.

If you need more information about trusts, see section 301.7701-4 of the regulations.

TYPES of TRUST:

Fiduciary: This is a general term which applies to both decedent estates and trusts. A fiduciary can be the trustee of a trust or executor, executrix, administrator, administratrix, personal representative, or person in possession of property of a decedent's estate.

Beneficiary: This is a general term which applies to both decedent estates and trusts. A beneficiary is a person designated as a recipient of funds or other property under a trust or an estate.

Grantor: This is the person/organization that creates or fund the trust. The person/organization may retain control over all portion of the trust, which may result in the Grantor being subject to tax on the income from that portion of the Trust.

Revocable and Irrevocable: The grantor [of a revocable trust] has control of the trust (power to repeal, annul) and will pay the taxes of the trust on his or her Form 1040 return. The [irrevocable] trust cannot be repealed or annulled. The grantor may have certain powers over the trust and be taxable on the Trust income.

Living Trust: Generally this is a revocable trust, as above.

Testamentary Trust: This is "set forth or contained in a will or a formal declaration of a person's wishes as to the disposition of his property after his death. A paper, instrument, document, gift, appointment, etc., is said to be 'testamentary' when it is written or made so as not to take effect until after the death of the person making it, and to be revocable and retain the property under his control during his life, although he may have believed that it would operate as an instrument of a different character. A 'trust under the will' is the same as a testamentary trust.

Conservatorship: This is a trust, not an estate, which is usually set up for an incompetent person.

Guardianship/Custodianship: This is a trust usually set up for a minor.

Other Trusts: These are generally advanced tax law issues.

Form(s):

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

To reduce burden for certain small business taxpayers, the IRS has changed their employment tax filing requirement from quarterly to annually. If you believe your yearly employment taxes will be \$1,000 or less (average annual wages of \$4,000 or less), you will file Form 944, *Employer's ANNUAL Federal Tax Return*, rather than Form 941, *Employer's QUARTERLY Federal Tax Return*.

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 fund 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.

F. 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.

Plan Sponsor: The term “plan sponsor” means:

- The employer, for an employee benefit plan that a single employer established or maintains;
 - The employee organization in the case of a plan of an employee organization;
- or

- The employee organization in the case of a plan of an employee organization; or
- The association, committee, joint board of trustees, or other similar group of representatives of the parties who establish or maintain the plan, if the plan is established or maintained jointly by one or more employers and one or more employee organizations, or by two or more employers.

NOTE: In the case of a multiple-employer plan, if an association or similar entity is not the sponsor, enter the name of a participating employer as sponsor. A plan of a controlled group of corporations should enter the name of one of the sponsoring members.

Plan Administrator: “Plan administrator” means:

- The person or group of persons specified as the administrator by the instrument under which the plan is operated;
- The plan sponsor/employer if an administrator is not so designated; or
- Any other person prescribed by regulations if an administrator is not designated and a plan sponsor cannot be identified.

NOTE: If you are reporting withholding on pension distributions, be sure to be consistent in using the same name and EIN for all reporting and depositing of taxes (e.g. on Forms 945, 1099-R, and 8109/EFTPS). Filing Form 945 with an incorrect name or EIN or failure to use the same name and EIN in all reporting and depositing of taxes may result in penalties and delays in processing your return.

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*
- Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*
- Form 5304-SIMPLE, *Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) (Not Subject to the Designated Financial Institution Rules)*
- Form 5305-SEP, *Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement*

- Form 5305A-SEP, *Salary Reduction and Other Elective Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement*
- Form 5305-SIMPLE, *Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) (for Use With a Designated Financial Institution)*
- Form 5329, *Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs*
- Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*

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.

G. 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*.

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

Section 501(c)(3) Organizations: This is an organization that is organized and operated exclusively for one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition (but only if none of its activities involve providing athletic facilities or equipment), or the prevention of cruelty to animals. To qualify, the organization must be a corporation, community chest, fund, or foundation. A trust is a fund or foundation and will qualify. However, an individual or a partnership will not qualify.

Contributions to domestic organizations, except organizations testing for public safety, are deductible as charitable contributions on the donor's federal income tax return.

Other Section 501(c) Organizations: See Publication 557 for a chart listing many other categories of exempt organizations.

Private Foundation vs. Public Charity: Most organizations exempt from income tax (as organizations described in section 501(c)(3)) are presumed to be private foundations unless they notify the Internal Revenue Service within a specified period of time that they are not. In effect, the definition divides

[501(c)(3)] organizations into two classes namely, private foundations and public charities. There is an excise tax on the net investment income of most domestic private foundations. In addition, there are several other rules that apply. This test is used to assure a minimum percentage of broad-based public support in the organization's total support pattern.

Group Exemption Letter: A group exemption letter is a ruling or determination letter issued to a central organization recognizing on a group basis the exemption under section 501(c) of subordinate organizations on whose behalf the central organization has applied for recognition of exemption. A central organization is an organization that has one or more subordinates under its control. A subordinate organization is a chapter, local, post, or unit of a central organization.

Public Disclosure of Forms 990: Exempt organization Forms 990 are required to be made available to the public. There are procedures for members of the public to obtain this information. (Publication 557 and Form 4506-A.)

Unrelated Business Income: Even though an organization is recognized as tax-exempt, it still may be liable for tax on its unrelated business income. Unrelated business income is income from a trade or business, regularly carried on, that is not substantially related to the charitable, educational, or other purpose that is the basis for the organization's exemption. (Publication 557 and Form 990-T.)

Backup Withholding: "If your only reason for filing Form 990-T is to claim a refund of backup withholding, complete the parts discussed on page 4 in steps 1-4 and attach a copy of the Form 1099 showing the withholding." (Form 990-T Instructions)

Packages 1023 and 1024: A standard forms order for a caller whose only request is for the forms to apply for exempt organization recognition is Package 1023 and/or Package 1024, Form 8718, Form SS-4, and Publication 557.

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).

To reduce burden for certain small business taxpayers, the IRS has changed their employment tax filing requirement from quarterly to annually. If you believe your yearly employment taxes will be \$1,000 or less (average annual wages of \$4,000 or less), you will file Form 944, *Employer's ANNUAL Federal Tax Return*, rather than Form 941, *Employer's QUARTERLY Federal Tax Return*.

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*

NOTE: 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, 1-800-829-3637 or from IRS web site (www.irs.gov).

H. Limited Liability Company (LLC)

Definition:

A limited liability company (LLC) is an entity formed under state law by filing articles of organization as an LLC. Unlike a partnership, none of the members of an LLC are personally liable for its debts. An LLC may be classified for Federal income tax purposes either as a partnership, a corporation, or an entity disregarded as an entity separate from its owner by applying the rules in Regulations section 301.7701-3. See Form 8832, Entity Classification Election, for more details. (Form 1065 Instructions)

LLC Tax Law Classification: Tax law doesn't recognize the LLC as an entity type. IRS has devised a method to classify LLCs and other unincorporated entities for purposes of filing Federal income tax.

New Treas. Reg. Sections 1.7701-1 through 1.7701-6 define business entities and corporations. Certain entities are always classified as corporations. If the business is an unincorporated business entity, and there are two or more owners, the entity can choose to be a partnership or a corporation. If an unincorporated business entity has only one owner, it can either elect to be a corporation or the entity can be disregarded. If a person owns a disregarded entity, it is treated as a sole proprietorship. If a corporation owns a disregarded entity, it is treated as a division or branch of the corporation.

Single Member LLC: A single member LLC generally has the following choices:

- (1) File Form 8832 and (if qualified) Form 2553 to be taxed as an S-corporation.
- (2) File Form 8832 to be taxed as a corporation.
- (3) Be taxed by default as a disregarded entity. If the member is a person, the LLC will be taxed as a sole proprietorship. If the member is a corporation, the LLC will be taxed as a division of the corporation.

Multiple Member LLC: A multiple member LLC generally has the following choices:

- (1) File Form 8832 and (if qualified) Form 2553 to be taxed as an S-corporation.
- (2) File Form 8832 to be taxed as a corporation.
- (3) Be taxed (by default) as a partnership.

IV. Employment and Excise Taxes

A. 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).

If you are required to report employment taxes or give tax statements to employees or annuitants, you need an employer identification number (EIN).

Form(s):

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

To reduce burden for certain small business taxpayers, the IRS has changed their employment tax filing requirement from quarterly to annually. If you believe your yearly employment taxes will be \$1,000 or less (average annual wages of \$4,000 or less), you will file Form 944, *Employer's ANNUAL Federal Tax Return*, rather than 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.

B. 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. 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** five days a week, 7:00 am – 10pm, Monday through Friday. The person making the call must be authorized to receive the EIN and answer question concerning the Form SS-4.

An IRS representative will use the information received from you or your representative to establish your account and assign you an EIN. Write the numbers down you are given and keep 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**” in this publication. 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 assignment of EINs may be issued.

3. 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

VI. 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 and separate instructions 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 16055N for Form SS-4 and use Catalog Number 62736F for Instructions-SS-4)

THIRD PARTY DESIGNEE:

If it is a Third Party and not the taxpayer who is making the application for an EIN, the taxpayer must authorize the Third Party to apply for and receive the EIN. A Third Party Designee (TPD) must fill out *SEC 6103(c)* disclosure information at the bottom of the Form SS-4. The Form SS-4 must also be signed by the taxpayer for the TPD authorization to be valid. The Form SS-4 must be mailed or faxed to the appropriate Revenue Campus. (See WHERE TO APPLY) A TPD may call for an EIN; however a faxed Form SS-4, with the taxpayer's signature, is still required. IRS assistors will take the information over the phone from the TPD and ask the designee to fax the completed Form SS-4 to them (to the IRS assistor's attention) at an administrative fax number. After receiving the faxed Form SS-4, the EIN will be assigned and faxed back to the designee, or given over the phone. The designee's authority terminates at the time the EIN is assigned and released to the designee.

- Read the instructions.
- 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 Form 8832 for Tax Classification.
- Follow the line-by-line instructions for your entity type.

A. Sole Proprietor/Individual

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.
Line 2	Enter the business name, if different from the legal name (Line 1).
Line 3	Care-Of, enter if applicable. If there is a designated person to receive tax information, enter that person's name.
Line 4a-b	Enter your mailing address/city, state and zip code. If Line 3 (Care-Of) is completed, enter the address for the designated person to receive the tax information.
Lines 5a-b	Enter the location address only if it is different from lines 4a-b mailing address.
Line 6	Enter the county and state where your principal business is located.
Line 7a-b	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. If your reason is not specifically listed, check the “Other” box and enter the reason. Do not enter N/A.
- Line 10 Enter the date you first started or acquired your business.
- Line 11 Enter the last month of your accounting year or tax year (generally December (12) calendar year for Sole Proprietors)
- Line 12 If the business has employees enter the date the business began or will begin to pay wages. If you have no employees leave blank.
- Line 13 Enter the highest number of employees expected in the next 12 months, for Agricultural, Household or Other, if none, enter 0. If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the “Yes” box. If you expect to owe or pay more, mark the “No” box.
- Line 14 Check the type of business you operate (i.e., advertising agency, real estate agency, etc.) If none of the listed boxes applies, check the “Other” box and specify type of business.
- Line 15 Describe the applicant’s principal line of business in more detail.
- Line 16a If you have ever been issued an EIN previously check ‘yes’.
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 applicants’ 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 month, date, year when filed and city/state where the application was filed. Enter previous EIN if known.

Complete the Third Party Designee, only if you want to authorize the named individual to receive the EIN and answer questions about the completion of Form SS-4.

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 of applicant, if a third party is entered.

B. Corporation

- Line 1 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 Enter Doing Business as (DBA) name if different from Line 1.
- Line 3 Care-Of line if you have a designated person to receive your EIN information, write their name on this line. If none leave blank.
- Line 4a-b Enter your mailing address/city, state and zip code. If Line 3 (Care-Of) is completed, enter the address for the designated person to receive the tax information.
- Lines 5a-b Enter the business physical location only if different from Lines 4a-b. Do not enter PO Box here.
- Line 6 Enter the county and state where principal business is located.
- Line 7a Enter the first name, middle initial, last name of the corporation's principal officer i.e., president, vice president, or other principal officer.
- Line 7b Enter SSN, ITIN or EIN 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 return that you will be filing (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 Reason for applying, check only one box. Do not enter N/A. If your reason is not specifically listed, check the "Other" box and enter the reason.
- Line 10 Enter the starting date of the business or the date the business was acquired.
- Line 11 Enter the month the corporate accounting year ends. A personal service corporation generally must adopt a calendar year.
- Line 12 Enter the date the business began or will begin to pay wages to employees. Leave blank if you have no employees.
- Line 13 Enter the highest number of employees expected in the next 12 months, for Agricultural, Household or Other, if none, enter 0. If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the "Yes" box. If you expect to owe or pay more, mark the "No" box.

- Line 14 Check the box that best describes your principle activity of the business. If your reason is not specifically listed, check the “Other” box and specify your principle business activity.
- Line 15 Describe the corporation’s principal line of business in more detail.
- Line 16a Check ‘yes’ if you have ever been issued an EIN previously. 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 applicants’ 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 month, date, year when filed and city/state where the application was filed. Enter previous EIN if known.

Enter the Third Party Designee, only if you want to authorize the named individual to receive the EIN and answer questions about the completion of Form SS-4.

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 of the president, vice president, or other principal officer if a third party is entered.

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

C. 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 the line 1.
- Line 3 Care-Of lines if you have a designated person to receive your EIN information write their name on this line. If none leave blank.
- Line 4a-b Enter your mailing address/city, state and zip code. If Line 3 (Care-Of) is completed, enter the address for the designated person to receive the tax information.
- Lines 5a-b Enter the business physical location only if different from Lines 4a-b. Do not enter PO Box here.
- Line 6 Enter the county and state where principal business is located.

- Line 7a Enter the first name, middle initial, last name of the responsible and duly authorized member or officer having knowledge of the entities affairs.
- Line 7b Enter SSN, ITIN or EIN of the person shown on Line 7a
- Line 8a Check the Partnership box.
- Line 8b N/A
- Line 9 Reason for applying, check only one box. Do not enter N/A. If your reason is not specifically listed, check the “Other” box and enter the reason.
- Line 10 Enter the starting date of the business or the date business was 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. Leave blank if you have no employees.
- Line 13 Enter the highest number of employees expected in the next 12 months, for Agricultural, Household or Other, if none, enter 0. If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the “Yes” box. If you expect to owe or pay more, mark the “No” box.
- Line 14 Check the box that best describes your principle activity of the business. If your reason is not specifically listed, check the “Other” box and specify your principle business activity.
- Line 15 Describe the corporation’s principal line of business in more detail.
- Line 16a Check ‘yes’ if you have ever been issued an EIN previously. 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 applicants’ 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 month, date, year when filed and city/state where the application was filed. Enter previous EIN if known.

Complete Third Party Designee; fill this out only if you want to authorize the named individual to receive the EIN and answer questions about the completion of Form SS-4.

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 of responsible and duly authorized member or officer having knowledge of the entities affairs if a third party is entered.

D. Trust

- Line 1 Enter the exact name of the Trust on the trust agreement.
- Line 2 N/A
- Line 3 Care-Of (enter the name of the Executor or Trustee).
- Line 4a-b Enter mailing address/ city, state and zip code of the Executor or Trustee where all correspondence will be mailed.
- Lines 5a-b Enter the physical location of the executor or trustee, only if different from lines 4a-b.
- Line 6 Enter the county and state where the Trust is located.
- Line 7a Enter the first name, middle initial, last name of the grantor, owner, or t of the Trust. Executor or Trustee.
- Line 7b Enter SSN, ITIN or EIN of the name shown on Line 7a
- Line 8a Check box “trust” and enter the Social Security Number (SSN) of the Executor or Trustee.
- 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 closing month of the accounting year. Generally, trust must adopt a calendar year.
- Line 12 Enter the date the trust will begin to pay wages or annuities. Leave blank 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, House Hold and Other. If none, enter (0). If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the “Yes” box. If you expect to owe or pay more, mark the “No” box.
- Line 14 Check the box that best describes your principle activity of the business. If your reason is not specifically listed, check the “Other” box and specify your principle business activity.
- Line 15 Describe the corporation’s principal line of business in more detail.
- Line 16a Check ‘yes’ if you have ever been issued an EIN previously. 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 applicants’ 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 month, date, year when filed and city/state where the application was filed. Enter previous EIN if known.

Complete Third Party Designee; fill this out only if you want to authorize the named individual to receive the EIN and answer questions about the completion of Form SS-4.

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 of Executor or Trustee if a third party is entered.

E. 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 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-b Enter the mailing address/city, state and zip code. If Line 3 (Care-Of) is completed, enter the address for the designated person to receive the tax information.
- Lines 5a-b Enter only if different from the mailing address.
- Line 6 Enter the county and state where the “GNMA Pool” is located.
- Line 7a-b 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” on the line. Note that the EIN stays with the “GNMA Pool” if it is traded from one financial institution to another.
- Line 10 Enter the date the “GNMA 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, leave blank.

Line 13 Enter the highest number of employees expected in the next 12 months, for Agricultural, Household or Other, if none, enter 0. If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the “Yes” box. If you expect to owe or pay more, mark the “No” box.

Line 14 N/A

Line 15 N/A

Line 16a-c 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.

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, if there is a Third Party Designee.

F. Estate (Decedent)

Line 1 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-b Enter the mailing address/city, state, and zip code. If Line 3 (Care-Of) is completed, enter the address for the designated person to receive the tax information.

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

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

Line 7a-b 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” on the line.

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, leave blank.

Line 13 Enter the highest number of employees expected in the next 12 months, for Agricultural, Household or Other, if none, enter 0. If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the “Yes” box. If you expect to owe or pay more, mark the “No” box.

Line 14 N/A

Line 15 N/A

Line 16a-c 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.

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 if there is a Third Party Designee.

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

G. Plan Administrators

Line 1 Enter the name of the plan administrator. If the plan administrator already has an EIN they should use that number. A new EIN is not needed.

Line 2 Enter the name of plan administrator only if different from line 1.

Line 3 N/A

Line 4a-b Enter your mailing address/ city, state, and zip code.

Line 5a-b Enter only if different from the mailing address.

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

Line 7a-b N/A

Line 8a Check “Plan Administrator”

Line 8b If the plan administrator is an individual, enter the plan administrator’s SSN in the space provided, otherwise enter EIN or ITIN.

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 expected in the next 12 months, for Agricultural, Household or Other, if none, enter 0. If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the “Yes” box. If you expect to owe or pay more, mark the “No” box.
- Line 14 Check the “Other” box and enter the exact type of plan that the applicant plans to operate on the line.
- Line 15 Describe the services that will be provided.
- Line 16a Check ‘yes’ if you have ever been issued an EIN previously. 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 applicants’ 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 month, date, year when filed and city/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 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 if there is a Third Party Designee.

H. Employee Plans

- Line 1 Enter the name of the plan.
- Line 2 N/A
- Line 3 Enter the name of the trustee.
- Line 4a-b Enter the trustee’s mailing address/city, state, and zip code.
- Lines 5a-b Enter only if different from the mailing address.
- Line 6 Enter the county and state where the employee plan is located.
- Line 7a-b Enter name of responsible person for the plan and SSN, ITIN or EIN.
- Line 8a Check “Trust” or “Other” and write in “Employee Plan”.
- Line 8b N/A
- Line 9 Check “Created a pension plan”. Enter “Employee Plan”

- 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, leave blank.
- Line 13 Enter the highest number of employees expected in the next 12 months, for Agricultural, Household or Other, if none, enter 0. If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the "Yes" box. If you expect to owe or pay more, mark the "No" box.
- Line 14 Enter the exact type of entity you plan to operate.
- Line 15 Enter the principal line of merchandise that the plan provided.
- Line 16a Check 'yes' if you have ever been issued an EIN previously. 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 applicants' 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 month, date, year when filed and city/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: A responsible and duly authorized member or officer with knowledge of plans affairs must sign if there is a Third Party Designee..

I. Exempt Organizations

- Line 1 Enter the name of the exempt organization.
- Line 2 N/A
- Line 3 Enter the contact person for the organization.
- Line 4a-b Enter the contact person's mailing address/city, state, and zip code.
- Lines 5a-b 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-b 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 8b N/A
- Line 9 Reason for Applying check only one box. Do not enter N/A. If your reason is not specifically listed, check the “Other” box and enter the reason.
- 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, leave blank.
- Line 13 Enter the highest number of employees expected in the next 12 months, for Agricultural, Household or Other, if none, enter 0. If you expect to have \$1,000 or less in employment tax liability for the calendar year (or if you expect to pay \$4,000 or less in wages), mark the “Yes” box. If you expect to owe or pay more, mark the “No” box.
- 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’ if you have ever been issued an EIN previously. 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 applicants’ 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 month, date, year when filed and city/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., contact person for the organization.)

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

Signature: The contact person for the organization.

J. Bankruptcy (Individual/Sole Proprietor)

- Line 1 Enter the name of the receiver, debtor in possession, or bankruptcy trustee.
- Line 2 N/A
- Line 3 Enter the name of the individual/sole proprietor who has gone into bankruptcy.
- Line 4a-b Enter your trustee or receivers mailing address/city, state and zip code.
- Line 5a-b Enter only if different from the mailing address.
- Line 6 Enter the county and state where your principal business is located.
- Line 7a-b 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-c 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.

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: The receiver, or debtor in possession must sign if there is a Third Party Designee.

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

L. EFTPS (Electronic Federal Tax Payment System)

Start your business off right. Make your deposits electronically free from the U.S. Treasury – pay federal taxes electronically – on-line: Electronic Federal Tax Payment System (EFTPS) or by phone 24/7. Visit <http://www.EFTPS.gov/> to enroll. For information, call 1-800-829-3676 and request Publication 966 (*Electronic Choices for paying all your Federal Taxes.*)

VII. 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</p> <p>Attn. EIN Operation P.O. BOX 9003 Holtsville, NY 11742-9003 FAX – (631)447-8960</p>
<p>Illinois, Indiana, Kentucky, Michigan</p>	<p>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>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>Attn: EIN Operation Philadelphia, PA 19255 Fax – (215)516- 3990 Telephone – (215)516-6999</p>

VIII. Caution: Avoiding Common EIN Problems

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

- Please wait the assigned time shown below to receive your notice of confirmation before you call about your number. If you do not wait long enough, you may 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 assigned time, call the EIN Toll Free number for an explanation.

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.



Department of the Treasury
Internal Revenue Service

www.irs.gov

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