Form SS-4
(Rev. December 2023)
Department of the Treasury Internal Revenue Service

Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) See separate instructions for each line. Keep a copy for your records. Go to www.irs.gov/FormSS4 for instructions and the latest information.

OMB No. 1545-0003

EIN

	1	Legal name of entity (or individual) for whom the EIN is being	eque	sieu	
-	2	Trade name of business (if different from name on line 1)	2	Evenutor	o dooiniet.

arly	2	I rade name of business (if different from name on line 1)	3	Exe	cutor, administrator,	trustee,	"care of" name		
Type or print clearly	4a	Mailing address (room, apt., suite no. and street, or P.O. I	suite no. and street, or P.O. box) 5a Street address (if different) (I			nt) (Don'i	on't enter a P.O. box.)		
or prii	4b	City, state, and ZIP code (if foreign, see instructions)	5b	City	v, state, and ZIP code	e (if foreig	gn, see instructions)		
ype o	6	County and state where principal business is located							
F	7a	Name of responsible party			7b SSN, ITIN, or E	IN			
8a		is application for a limited liability company (LLC) foreign equivalent)?	s 🗆 N	lo	8b If 8a is "Yes, LLC members				
8c	lf 8a	is "Yes," was the LLC organized in the United States? .		•			· · · · 🗌 Yes 🗌 No		
9a		e of entity (check only one box). Caution: If 8a is "Yes," s	ee the inst	tructi	ions for the correct b	ox to ch	eck.		
		Sole proprietor (SSN)			Estate (SSN of d				
		Partnership			Plan administrat	. ,			
		Corporation (enter form number to be filed)			Trust (TIN of gra				
	_	Personal service corporation			Military/National		State/local government		
	_	Church or church-controlled organization			Farmers' coopera	ative	Ederal government		
		Other nonprofit organization (specify)					Indian tribal governments/enterprises		
		Other (specify)	State		Group Exemption Nu		EN) if any country		
9b		corporation, name the state or foreign country (if licable) where incorporated	State			Foreign	country		
10		son for applying (check only one box)	Bankin	a nu	rpose (specify purpos	20)			
10		Started new business (specify type)				·			
				Changed type of organization (specify new type) Purchased going business					
		Hired employees (Check the box and see line 13.)			rust (specify type)				
					a pension plan (specify type)				
	_	Other (specify)				-) 00) _			
11		e business started or acquired (month, day, year). See inst	ructions.		12 Closing month	of acco	unting year		
					14 If you expect y	our emp	loyment tax liability to be \$1,000 or less		
13	High	est number of employees expected in the next 12 months (en	ter -0- if no	one).			nd want to file Form 944 annually		
	lf no	employees expected, skip line 14.			instead of Forms 941 quarterly, check here. (Your employment				
							y be \$1,000 or less if you expect to pay or less if you're in a U.S. territory, in total		
		Agricultural Household Ot	ther				eck this box, you must file Form 941 for		
					every quarter.		-		
15		date wages or annuities were paid (month, day, year).	Note: If a	appli	cant is a withholding	g agent,	enter date income will first be paid to		
		resident alien (month, day, year)		<u> </u>					
16	_	ck one box that best describes the principal activity of your b			Health care & social a		_ × _		
		Construction Central & leasing Transportation & wa	-		Accommodation & for	od servic	e 🗌 Wholesale-other 🛄 Retail		
47		Real estate Manufacturing Finance & insurar			Other (specify)				
17	India	cate principal line of merchandise sold, specific construction		one,	products produced,	or servic	es provided.		
18	Нас	the applicant entity shown on line 1 ever applied for and r	eceived ar		l? □ Yes □	No			
10		es," write previous EIN here							
		Complete this section only if you want to authorize the name	ed individual	l to re	eceive the entity's EIN ar	nd answei	r questions about the completion of this form.		
Thi	rd	Designee's name					Designee's telephone number (include area code)		
Par	ty								
Des	signe	Address and ZIP code					Designee's fax number (include area code)		
Unde	er penaltie	es of perjury, I declare that I have examined this application, and to the best of r	my knowledge	and b	pelief, it is true, correct, and o	complete.	Applicant's telephone number (include area code)		
Nam	ne and t	itle (type or print clearly)							
							Applicant's fax number (include area code)		
Sign	ature				Date				
For	Priva	cy Act and Paperwork Reduction Act Notice, see separ	rate instru	ictio	ns. Cat. M	No. 16055	N Form SS-4 (Rev. 12-2023)		

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant	AND	THEN
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–14, and 16–18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a–6, 7a–b, 8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1–5b, 7a–b, 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	complete lines 1–18 (as applicable).
purchased a going business ³	doesn't already have an EIN	complete lines 1–18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA ${\rm trust}^4$	complete lines 1–18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	complete lines 1–5b, 7a–b (SSN or ITIN as applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1–7b, 9a, 10–12, 13–17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b, 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1–18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1–18 (as applicable).

- ¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.
- ² However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).
- ³ Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.
- ⁴ However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.
- ⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.
- ⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.
- ⁷ See also Household employer agent in the instructions. Note: State or local agencies may need an EIN for other reasons, for example, hired employees.
- ⁸ See Disregarded entities in the instructions for details on completing Form SS-4 for an LLC.
- ⁹ An existing corporation that is electing or revoking S corporation status should use its previously assigned EIN.