

IRM PROCEDURAL UPDATE

DATE: 01/09/2026

NUMBER: ts-21-0126-0060

SUBJECT: Procedural Clarifications; Taxpayer Advocate Service Guidelines; Faxing Letter 147c; Forms SS-4 Received by Fax During a Phone Call; TPD EIN Posted to Masterfile; Employment Tax Filing Requirement Change Requests

AFFECTED IRM(s)/SUBSECTION(s): 21.7.13

CHANGE(s):

IRM 21.7.13.2.2.3(5) Clarified that the table in paragraph (5) should be followed if a date of death is present for the responsible party for an entity not listed in paragraph (3) when the caller is authorized to receive information as determined in IRM 21.7.13.3.4.1, Modernized Internet EIN (Mod IEIN).

(5) # [REDACTED] # - If a date of death is present for the responsible party for an entity not listed in Paragraph (3), and the caller is authorized to receive information as determined in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN), take the actions shown in the table below:

Caution: Advise Third Party Designees to mail or fax a completed Form SS-4 for processing. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for mailing address/fax numbers.

If	And	Then
1) The caller is the responsible party	Authenticated as determined in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN)	Advise the responsible party as follows: "I'm sorry, but we are unable to provide you with an EIN. Our records show a date of death is present. You must contact the Social Security Administration (SSA) to correct the information. Then, you must mail or fax a completed and signed Form SS-4, along with the documentation received from SSA as verification of the correction. Mail or fax the information per the Instructions for Form SS-4."

<p>2) The caller is the responsible party</p>	<p>The caller fails authentication probes in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN)</p>	<p>Advise the caller as follows: "I'm sorry, but we are unable to verify your identity at this time. Please fill out a Form SS-4 and fax or mail it to the IRS."</p> <p>Caution: Do not disclose any information to the caller, including which questions they failed.</p>
<p>3) The caller is an authorized third party</p>	<p>Authenticated as determined in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN), and your research of the name and TIN of the responsible party shows a DOD is present</p>	<p>Advise the caller as follows: "I'm sorry, but we are unable to provide you with an EIN. Please have the responsible party contact the IRS for assistance."</p> <p>Caution: Do not disclose any information beyond the language shown above. If questioned why the responsible party must call then state: "I'm sorry, I am unable to provide you with any further information."</p> <p>Caution: Do not probe for a different responsible party.</p>
<p>4) The caller is an authorized third party</p>	<p>After advising the caller to have the responsible party call us (see 3rd row above), the authorized third party states the responsible party is deceased.</p> <p>Caution: Do not, at any point in the conversation, either state or confirm that IRS records show the responsible party is deceased. The authorized third party is not entitled to this information. Their authority ends at the time of the taxpayer's death. Only an individual who can establish authority, such as a fiduciary (administrator, executor, or trustee of the estate), or an heir at law, next of kin, or</p>	<p>Advise the caller as follows: The online assistant cannot assign an EIN "If the responsible party is deceased. In order to obtain an EIN, you must mail or fax the following:</p> <p>A completed Form SS-4, signed by an individual who is authorized to act for the decedent</p> <p>Documentation to substantiate the requestor's authority to act on behalf of the decedent and</p> <p>A letter explaining the reason an EIN is needed." See IRM 11.3.2.4.7, Estates, for complete information regarding persons who are authorized to request/receive information on behalf of a decedent, and the type of documentation that may be sent to IRS to establish authority. See EIN</p>

	beneficiary who establishes a material interest, may be entitled to any information about the decedent.	Assignment - State Alignment for the correct mailing address and fax numbers.
5) The caller is an authorized third party	<p>After advising the caller to have the responsible party call us (see 3rd row above), the authorized third party provides a different responsible party.</p> <p>Caution: The entity type must be one for which an alternative responsible party may be provided (Corporation, LLC, Partnership, etc.) There cannot be an alternate responsible party for entity types where there is only one responsible party (Sole Proprietorship, Single-Member LLC, Household Employer, etc.).</p>	Advise the caller they can obtain an EIN via the Online EIN Assistant, or by faxing or mailing a completed Form SS-4.
6) The responsible party or authorized third party calls back after being advised of the information that must be mailed or faxed to IRS	Requests to fax the Form SS-4 and documentation previously requested, while you remain on the phone, for the purpose of obtaining an EIN during the call	Advise the caller as follows: "I'm sorry, but we are unable to provide you with an EIN over the telephone. You must fax or mail in the previously requested information per the Instructions for Form SS-4. Upon receipt, the application and documentation will be evaluated, and, if complete, an EIN will be faxed back within 10 business days."

IRM 21.7.13.2.8 Removed duplicated substantive content including information referencing the Taxpayer Bill of Rights (TBOR) and directed users to the source IRM 21.3.1.18, Taxpayer Advocate Service (TAS) Guidelines. Added information that Accounts Management (AM) will no longer prepare Form 911 or Form e-911 for taxpayers meeting TAS criteria or otherwise requesting TAS assistance.

(1) The Taxpayer Advocate Service (TAS) provides assistance to taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems the IRS has

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not resolved through normal channels or believe that an IRS system or procedure is not working as it should.

(2) See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for handling requirements when a taxpayer is experiencing a hardship, an unusual delay in resolving their account issue, or specifically requests TAS assistance **AND** you cannot resolve the taxpayer's issue within 24 hours (i.e., "same day").

Caution: As of January 5, 2026, Accounts Management (AM) no longer prepares Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), or Form e-911 for taxpayers meeting TAS criteria or otherwise requesting TAS assistance.

IRM 21.7.13.3.2.7(5) Removed instruction to assign a regular series EIN from paragraph (5) If/And/Then table rows 2, 3, and 4 and added if the application was received by phone on the non toll-free EIN International line, advise the caller of the methods to apply for an EIN following the reminder in paragraph 2.

(5) Use the table below when processing requests for an International EIN received by mail, fax or phone to determine whether an entity is "foreign", and therefore will be assigned EIN Prefix 98:

If	And	Then
1) A corporation or limited liability company indicates on Line 9b that it was incorporated or organized in a foreign country (not a U.S. Territory)		Case type is International Assign Prefix 98.
2) A corporation or limited liability company indicates on Line 9b that it was incorporated or organized in the United States or a U.S. Territory	<ul style="list-style-type: none"> • Form SS-4 Line 4a/4b, 5a/5b, or 6 contains a foreign address and • None of the foreign indicators listed in row 5 are present 	Case type is Domestic If the application was received by phone on the non toll-free EIN International line, advise the caller of the methods to apply for an EIN following the reminder in paragraph 2 above. Note: A foreign individual may be listed as the responsible party for a

		<p>domestic entity and may not have a valid ITIN. Regardless, assign a regular series EIN in this situation. See IRM 21.7.13.3.2.7.2, Foreign Entities/Persons Required to File a U.S. Tax Return.</p>
<p>3) Form SS-4 Line 5a/5b and/or 6 indicates the principal business is located in the United States (not a U.S. Territory)</p>	<ul style="list-style-type: none"> • Form SS-4 Line 4a/4b contain a foreign mailing address and • None of the foreign indicators listed in row 5 are present 	<p>Case type is Domestic</p> <p>If the application was received by phone on the non toll-free EIN International line, advise the caller of the methods to apply for an EIN following the reminder in paragraph 2 above.</p>
<p>4) Form SS-4 Lines 4a/4b, 5a/5b, 6 and/or 9b are foreign</p>	<ul style="list-style-type: none"> • The applicant included Articles of Incorporation or Organization that show the entity was formed in the United States (not a U.S. Territory) and • None of the foreign indicators listed in row 5 are present 	<p>Case type is Domestic</p> <p>If the application was received by phone on the non toll-free EIN International line, advise the caller of the methods to apply for an EIN following the reminder in paragraph 2 above.</p>
<p>5) There is language anywhere on Form SS-4 suggesting foreign status, such as:</p> <ul style="list-style-type: none"> • Tax treaty • Foreign entity • Treas. Reg. 1.1441-1(e)(4)(viii) • 897(i) Election 		<p>Case type is International</p> <p>Assign Prefix 98.</p>

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<ul style="list-style-type: none"> • Form 1120-F • Form 5471 (Information Return of U.S. Persons With Respect To Certain Foreign Corporations) • W-8IMY (Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting) • W-8EXP (Certificate of Foreign Government or Other Foreign Form Organization for United States Tax Withholding and Reporting) • W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)) 		
<p>6) An entity checks the box on Line 10 for "Compliance with IRS withholding regulations"</p>		<p>Case type is International Assign Prefix 98.</p>

IRM 21.7.13.3.4.1 Added a reminder to paragraph (5) to refer to IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for additional disclosure requirements if the taxpayer requests a faxed copy of Letter 147C.

(1) Modernized Internet EIN (Mod IEIN) replaced the online Form SS-4 application on September 17, 2007. The Mod IEIN application uses a question and answer format similar to popular tax preparation products. Users can click the underlined keywords for additional information or view the help topics available on each screen.

Information required to use Mod IEIN:

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- The type of business entity being established
- The responsible party's Social Security or individual taxpayer identification number (ITIN)
- Third parties must have an authorization signed by the taxpayer

Note: Third party designees only receive the EIN at the end of the session. The EIN confirmation notice (CP 575) is mailed to the taxpayer.

Unauthorized third parties can submit an application for the taxpayer but the EIN is not displayed at the end of the session. The EIN confirmation notice (CP 575) is mailed to the taxpayer.

Users begin by choosing the type of entity they are applying for and then answer only questions applicable to that entity type.

Note: Single and multi-member limited liability companies must select Limited Liability Company as the type of entity they are establishing. This will allow an LLC suffix to be entered and the correct filing requirement(s) to be established. Selecting Sole Proprietor or Partnership will not allow an LLC suffix to be added to the primary name line.

Who can use Mod IEIN? Mod IEIN can be used by all entities as long as:

- The responsible party has a valid TIN (SSN or ITIN). Only government entities may apply with an EIN.
- The entity's principal location is in the United States or U.S. Territories.

Who cannot use Mod IEIN? Mod IEIN cannot be used if:

- The entity's principal location is outside the United States. Applicants outside the United States may apply by phone, fax, or mail.

Real time validations include:

- Name and TIN match
- Existing business name and EIN in the same state
- Other front-end checks

Note: Only applicants who pass the validation receive an EIN during the online session.

Mod IEIN populates CC ESIGN with the taxpayer's information:

- When the taxpayer finishes and submits the application, CC ESIGN generates the EIN in the same manner as a live assistor.
- Because the EIN is assigned in real time, it is available for research on CC ENMOD immediately.

EIN Confirmation:

- Taxpayers have the option to view, save, and print their CP 575 at the end of the session.

Note: Taxpayers who opt to receive their CP 575 online will not receive a notice in the mail.

(2) Users applying for their domestic or U.S. territory EIN may experience difficulty with obtaining their EIN online and receive the following message:

We are unable to provide you with an EIN. We apologize for the inconvenience, but based on the information provided we are unable to provide you with an EIN through this online assistant.

Please call 800-829-4933 for assistance. When outside the US, call 267-941-1099.

TTY/TDD: 800-829-4059.

*Please have your information readily available and mention reference number **XXX**.*

(3) Callers contacting the IRS regarding the message shown in paragraph 2 above are routed based on their specific reference number. Reference numbers 101 or 115 are directed to a CSR for assistance. All other reference numbers are routed to an automated message which provides instructions to correct invalid information and resubmit the application.

(4) Before resolving the issues in paragraphs 5, 9 and 10, you must follow the guidelines in the table below and in IRM 10.10.3.3.15, Identity Proofing for Modernized Internet EIN (Mod IEIN), to authenticate the caller.

Reminder: If the caller cannot be authenticated, **do not disclose the EIN**. EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or a signed Form SS-4.

If the caller is:	And	Then
1) A Third party designee (TPD)	They experienced problems obtaining an EIN online. They may or may not provide one of the reference numbers shown in paragraph 9 or 10 below	Apologize for any inconvenience and advise them to mail or fax a completed Form SS-4. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for mailing address/fax number.
2) A third party	They are unable to provide documentation of their authority	Apologize for any inconvenience and advise them to mail or fax a completed Form SS-4. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for mailing address/fax number.

3) A POA/TIA	They can fax Form SS-4 signed by the responsible party along with Form 2848/Form 8821 with: <ul style="list-style-type: none"> Form 2848/Form 8821 notated with language such as application for an EIN, Form SS-4, etc. 	Authenticate the POA/TIA by verifying the information required in IRM 10.10.3.3.15, Identity Proofing for Modernized Internet EIN (Mod IEIN), using command code (CC) INOLES.
4) The taxpayer	Their position is authorized for the entity type. See IRM 21.7.13.5, Assigning EINs, for each specific entity type to determine if the caller's position is authorized for that entity type.	Authenticate the taxpayer by verifying the information required in IRM 10.10.3.3.15, Identity Proofing for Modernized Internet EIN (Mod IEIN), using command code (CC) INOLES.

(5) If the caller can be authenticated and their relationship established with the entity, obtain the entity name and address and research using the IAT EIN Assignment Tool or CC NAMEE (if the tool is unavailable). If the caller does not provide the complete name (e.g., LLC, INC, Corp) and address (e.g., STE, AVE, BLVD), probe for additional information. Use the table below to resolve the following common issues:

Reminder: See IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for additional disclosure requirements if the taxpayer requests a faxed copy of Letter 147C.

If	And	Then
1) An EIN was received online and not posted to Master File (BMFOLE)	the caller was unable to capture the EIN	<ol style="list-style-type: none"> Provide the EIN. Determine if the caller opted to print the CP 575 notice online. If the caller opted to print the CP 575 notice online but experienced a problem printing or saving the notice, follow row 3 below, otherwise, advise the caller to allow time for the receipt of the generated CP 575 verifying EIN assignment. <p>If the caller requests immediate written confirmation of the EIN, fax Letter 147C.</p> <p>Exception: Do not provide to the TPD. Their authority does not extend to receiving mail.</p>

2) An EIN was received online and posted to Master File (BMFOLE)	the taxpayer was unable to capture the EIN	<ol style="list-style-type: none"> 1. Provide the EIN. 2. Offer to mail and/or fax unless a Letter 147C or CP 575 was generated within the last 30 days.
3) An EIN was received online	the taxpayer experienced a problem saving or printing the notice	<ol style="list-style-type: none"> 1. Provide the EIN. 2. Explain to the taxpayer or representative the CP 575 notice that is normally generated will not be mailed because they opted to print the notice online. 3. Offer to mail and/or fax a Letter 147C letter to the taxpayer or their authorized representative depending on their needs.

(6) # [REDACTED]

| [REDACTED]

| [REDACTED]

| [REDACTED] #

(7) # [REDACTED] #

(8) # [REDACTED] #

(9) # [REDACTED]

	[REDACTED]	
[REDACTED]	[REDACTED]	[REDACTED]

#

(10) #

[REDACTED]

#

#

#

IRM 21.7.13.3.5.4(3) Corrected paragraph (3) Step 6 to indicate assistors should follow the guidance in IRM 10.10.3.3.16, (4) & (5), Identity Proofing for Form SS-4 Application Status, to assist with authentication if the information provided in Step 5 (items 1-4) differs from the information on INOLE.

(3) Follow the guidance below when processing a telephone application.

Step	Action
1	Open the call per IRM 21.1.1.4, Communication Skills, paragraphs 2, 3, and 4.
2	<p>Determine if the principal business was created or organized outside the United States or U.S. Territories.</p> <p>Note: Entities created or organized in a U.S. Territory are considered domestic entities. Refer to IRM 21.7.13.3.2.7(5), Foreign Entities – Definitions and Instructions, to determine whether an entity is foreign, and therefore will be classified as International and assigned EIN prefix 98.</p> <p>Reminder: If an application received by phone on the non-toll-free EIN International line is determined to be domestic based on the guidance in IRM 21.7.13.3.2.7(5), Foreign Entities – Definitions and Instructions, advise the caller of the methods to</p>

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	apply for an EIN. Refer to IRM 21.7.13.2.3, Methods by Which Taxpayers Can Apply for an EIN.
3	<p>Access the IAT EIN Assignment tool.</p> <p>Reminder: Using the IAT EIN Assignment tool is mandated per IRM 21.2.2-2, Accounts Management Mandated IAT Tools. You must be logged into IDRS to use the IAT tool.</p>
4	<p>Determine if the caller's relationship to the entity authorizes them to receive the EIN. Ask the caller if they are the taxpayer or a third party calling on the taxpayer's behalf. If the caller states they are:</p> <ul style="list-style-type: none"> • The taxpayer - Ask for their position with the entity. See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e), and IRM 21.7.13.5, Assigning EINs. Refer to the subsection for the specific entity type to determine if the caller's position is authorized for that entity. • An authorized third party - Request a copy of Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with Line 3 notated SS-4 or EIN application. • The third party designee (TPD) - In step 9 below, the TPD must provide a copy of Form SS-4, Application for Employer Identification Number, signed by the taxpayer granting authority to the TPD. <p>Reminder: TPD authority applies to newly assigned EINs only (does not appear on BMFOLE).</p> <ul style="list-style-type: none"> • An unauthorized third party - If the caller is not authorized to receive the EIN, an EIN can still be assigned but will not be disclosed. The EIN confirmation notice will be mailed to the taxpayer's address of record. <p>Reminder: You must not disclose any tax information until you are certain that the person you are speaking to is the taxpayer or an authorized third party. Refer to IRM 21.1.3.2(5), General Disclosure Guidelines. If the caller is being coached with the answers and cannot pass authentication on their own or provides information that raises doubts about their identity, advise them you are not comfortable continuing the call and provide the alternate methods to apply for an EIN. Refer to IRM 21.7.13.2.3, Methods by Which Taxpayers Can Apply for an EIN.</p>
5	<p>Once the relationship with the entity is established, ask the caller their:</p> <ol style="list-style-type: none"> 1. Complete name

	<p>2. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)</p> <p>3. Address</p> <p>4. Date of birth (DOB)</p>
6	<p>Validate the caller's name, SSN/ITIN, address, and DOB using CC INOLE.</p> <p>Exception: If the caller does not have an SSN/ITIN (and therefore cannot be authenticated using CC INOLE), the new EIN will still be disclosed to the caller, as long as their position with the entity authorizes them to receive it.</p> <p>Note: If information provided in step 5 (items 1-4) differs from information on INOLE, follow guidance in IRM 10.10.3.3.16(4) & (5), Identity Proofing for Form SS-4 Application Status, to assist with authentication.</p>
7	<p>Verify the name and SSN/ITIN of the responsible party.</p> <p>Exception: A foreign responsible party who does not have or is ineligible to obtain an SSN or ITIN is not required to provide an SSN/ITIN to obtain an EIN.</p> <p>Note: Refer to the guidance in IRM 21.7.13.2.2.3, Date of Death Check - Requirement for Responsible Party for Certain Entity Types - Online/Phone/Fax/Mail, and IRM 21.7.13.2.2.4, CC DDBMFI Unable to Assign, when appropriate.</p> <p>Caution: If the caller is an unauthorized third party, and during research you find that the name and SSN/ITIN of the responsible party does not match our records, do not disclose this to the caller. Advise the unauthorized third party that the information they are providing is not valid and the responsible party of the entity must call in to apply for the EIN.</p>
8	<p>Request the entity name and mailing address.</p> <p>Note: If the caller does not provide the complete name (e.g., LLC, INC, CORP) and mailing address (e.g., STE, AVE, BLVD), probe for additional information.</p> <p>Research using the IAT EIN Assignment Tool or CC NAMEE (if the tool is unavailable) to determine whether the entity needs a new EIN. See IRM 21.7.13.4.2, Researching Taxpayer Information, and IRM 21.7.13.4.3, Entity Classification and Ownership Changes.</p> <p>Note: If you locate a previously assigned EIN for an LLC or Corporation with a different address or responsible party, advise the caller articles of organization or incorporation with a current date stamp must be provided before we can process their request for an EIN. If the caller cannot fax the document during the phone call, advise</p>

	<p>the caller of the methods to apply for an EIN. Refer to IRM 21.7.13.2.3, Methods by Which Taxpayers Can Apply for an EIN.</p> <p>Caution: If the caller is a TPD or unauthorized third party, and during research you find an EIN has already been assigned for the taxpayer, do not disclose this to the caller. Advise the caller you have all of the information you need and will respond to the taxpayer directly.</p>
9	<p>After verifying that an EIN is needed, ask the caller if they have a completed Form SS-4 and if they are able to fax it. If the Form SS-4 can be faxed, input all the required information from the Form SS-4.</p> <p>Reminder: If they do not have a completed Form SS-4 or they cannot fax, ask the caller for all of the required information for the entity type.</p> <p>Exception: TPD's must provide a copy of Form SS-4, Application for Employer Identification Number, signed by the taxpayer granting authority to the TPD.</p> <p>Note: When assigning an EIN, if the mailing address on Form SS-4 (line 4) matches the TPD's address, you must obtain the taxpayer's mailing address in order to process the application and assign the EIN. Designee authority does not extend to receiving mail on behalf of the taxpayer. Likewise, the taxpayer's phone number must not match the TPD's.</p> <p>Exception: The note above will be disregarded, and the addresses and/or phone numbers can match when:</p> <ol style="list-style-type: none"> 1) You determine that the TPD is the spouse of a sole proprietor, an employee of the new entity, or the TPD's office is in the same building as the taxpayer, and in any of these cases, the TPD is duly authorized to obtain the EIN via the signed Form SS-4. 2) The new entity is a Home Care Service Recipient (HCSR) and the Household Employer (Fiscal) Agent is the TPD applying for an EIN on behalf the HCSR. See IRM 21.7.13.5.14, Section 3504 Agents, for important additional information on this issue.
10	<p>Spell out all name and address information from the ESIGN screen (except Major City Codes) back to the taxpayer before transmitting, including any mandatory abbreviations.</p> <ul style="list-style-type: none"> • Mandatory abbreviations: Read back the abbreviated word and spell back the abbreviation that will appear in IRS records. <p>Example: Joe Green, Executor, abbreviated EX.</p> <ul style="list-style-type: none"> • Double check all entries for accuracy. • Enter the caller's name and phone number in the Remarks field of the ESIGN screen.

11	Assign the EIN using the correct procedure for the entity type. See IRM 21.7.13.5, Assigning EINs.
12	<p>If the caller is authorized to receive the newly assigned EIN based on their relationship to the entity determined in step 4 above, provide the EIN. Have the caller write down the number for their records and repeat it back to you.</p> <p>Caution: If the caller completes the required authentication but you still have doubts about their identity or the caller is not authorized, do not disclose the EIN. Advise the caller the EIN confirmation notice will be mailed to the taxpayer's address of record.</p>
13	<p>Advise the caller that they will receive a confirmation notice of their newly assigned EIN by mail. Taxpayers outside of the U.S. should allow for mailing time reflective of their country. The notice will list any applicable returns they are required to file and the first due date of each respective return.</p> <p>Advise the caller this notice should be retained in their permanent records. Also advise the caller they may want to make several copies of the notice as it can be used when EIN verification is requested for business purposes.</p> <p>Note: Do not offer to fax or mail an EIN confirmation letter to the caller since one will be mailed. However, If the caller is authorized and initiates a request for a faxed EIN confirmation, provide it.</p> <p>Reminder: DO NOT fax or mail a confirmation letter to a TPD. TPDs are not authorized to receive mail on behalf of the taxpayer.</p>
14	Conclude the contact courteously. See IRM 21.1.1.4 (13)(c), Communication Skills.

IRM 21.7.13.3.7.2 Added new paragraph (6) explaining aForm SS-4 faxed to assist with EIN assignment during a telephone call must be destroyed as classified waste.

(1) Ensure that the Form SS-4 contains all of the required information. See IRM 21.7.13.5, Assigning EINs.

Note: If any required information is missing, fax a request for the information to the taxpayer using the campus cover sheet. See IRM 10.5.1.6.9.4, Faxing, for faxing guidance.

Caution: If the name/TIN combination from Lines 7a/7b or 7a/9a cannot be validated, research using the IAT EIN Assignment Tool for the correct SSN/EIN. A taxpayer/third party designee may have made a typing error or transposition error. If you are able to locate the correct SSN/EIN, edit the Form SS-4 with the correct TIN and continue processing the application.

(2) After verifying the required information is complete and accurate, perform the necessary research to determine whether the entity needs a new EIN. See IRM 21.7.13.4, Determining Whether an Entity Needs an EIN.

(3) If you determine that the entity needs a new EIN, assign the EIN using the correct procedures for the entity type. See IRM 21.7.13.5, Assigning EINs.

(4) If the taxpayer's fax number is provided follow, IRM 21.7.13.8, Introduction to Enterprise File Storage (EFS) PEGA.

Note: A fax cover sheet with the EIN will be faxed back in 4 business days. If a return fax number is not provided, it will take about two weeks for the entity to receive their confirmation letter by mail.

Caution: In order to prevent unauthorized disclosure of Personally Identifiable Information (PII), extreme care must be taken when faxing EINs to ensure that only information belonging to that taxpayer is included in the fax. See IRM 10.5.1.6.9.4, Faxing.

(5) After the fourth business day, the taxpayer can call the EIN Toll-Free Telephone Service to receive verbal confirmation of the EIN.

(6) A Form SS-4 faxed to assist with EIN assignment during a telephone call must be destroyed as classified waste. For example: EIN assignment of foreign entities on the non-toll free line and assignment of domestic EINs during IDRS Downtime and End of Year Procedures. Refer to IRM 21.7.13.3.2.11, Disposition of Form SS-4 and Supporting Documentation, for additional information.

IRM 21.7.13.3.9.1(5) Added a note to refer to IRM 21.7.13.3.4.1, Modernized Internet EIN (Mod IEIN), paragraph (5) if the EIN was assigned online and the applicant experienced a problem saving or printing the notice. Added a reminder to the If/And/Then table row 1 and 2 to refer to IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for additional disclosure requirements if the taxpayer requests a faxed copy of Letter 147C. Added instruction to row 4 to advise the Third Party Designee (TPD) that the IRS will communicate directly with the taxpayer when the TPD's authority is no longer valid because the EIN has posted to Master File.

(5) If an EIN has been assigned, follow the guidance in the table below:

Note: If you determine through research that the taxpayer already has an EIN that was previously assigned (not a new Form SS-4 application), follow the procedures in IRM 21.7.1.4.7.1, Employer Identification Number (EIN) Verification and Requests for Letter 147C, EIN Previously Assigned.

Note: If the EIN was assigned online and the applicant experienced a problem saving or printing the notice, refer to IRM 21.7.13.3.4.1(5), Modernized Internet EIN (Mod IEIN).

If the caller is:	And	Then:
1) The taxpayer		<ul style="list-style-type: none"> • Verbally provide the EIN. • If the taxpayer requests written confirmation: <ul style="list-style-type: none"> ○ Fax Letter 147C, and/or, <p>Reminder: See IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for additional disclosure requirements if the taxpayer requests a faxed copy of Letter 147C.</p> <ul style="list-style-type: none"> ○ Mail Letter 147C to the address of record. Advise the caller to expect the letter in 10 to 14 business days. <p>Exception: Do not mail Letter 147C if the EIN was assigned in the last 30 days or Letter 147C was mailed within the last 30 days.</p>
2) An authorized third party (Form 2848 or Form 8821 completed giving the third party authorization to obtain the EIN for the taxpayer.)		<ul style="list-style-type: none"> • Verbally provide the EIN. • If the caller requests written confirmation: <ul style="list-style-type: none"> ○ Fax Letter 147C, and/or, <p>Reminder: See IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for additional disclosure requirements if the taxpayer requests a faxed copy of Letter 147C.</p> <ul style="list-style-type: none"> ○ Mail Letter 147C to the address of record. Advise the caller to expect the letter in 10 to 14 business days. <p>Exception: Do not mail Letter 147C if the EIN was assigned in the last 30 days or Letter 147C was mailed within the last 30 days.</p>

3) The third party designee (TPD)	EIN has not posted to Master File (does not appear on BMFOLE)	<ul style="list-style-type: none"> • Verbally provide the EIN. • Advise the TPD the taxpayer will receive a verification letter in the mail. • DO NOT fax or mail Letter 147C to the TPD. <p>Reminder: The authority granted to a Third Party Designee does not extend to receiving mail on behalf of the taxpayer.</p>
4) The third party designee (TPD)	EIN has posted to Master File (appears on BMFOLE)	<ul style="list-style-type: none"> • DO NOT provide the EIN. • Advise the TPD: <ul style="list-style-type: none"> ○ An EIN was assigned and their authority is no longer valid, and ○ The IRS will communicate directly with the taxpayer. • DO NOT fax or mail Letter 147C to the TPD. <p>Reminder: The authority granted to a Third Party Designee does not extend to receiving mail on behalf of the taxpayer.</p> <ul style="list-style-type: none"> • Mail Letter 147C to the address of record. <p>Exception: Do not mail Letter 147C if the EIN was assigned in the last 30 days or if a Letter 147C was mailed within the last 30 days.</p>

IRM 21.7.13.6.5.2(4) Added new paragraph (4) with instructions to refer to IRM 21.7.2.4.7.2, Form 944 Program - Opt-In and Opt-Out Inquiries, when a request to change the employment tax filing requirement is received.

(4) Refer to IRM 21.7.2.4.7.2 Form 944 Program — Opt-In and Opt-Out Inquiries, when a request to change the employment tax filing requirement is received.

IRM 21.7.13.7.2.2(1) Added a note to the second bullet in paragraph (1) to refer to IRM 21.7.2.4.7.2, Form 944 Program - Opt-In and Opt-Out Inquiries, when a request to change the employment tax filing requirement is received.

(1) Forward correspondence concerning the following issues to BMF Entity:

- Form 8716 and Form 1128 FYM changes
- Removing filing requirements in an account that has account activity

Note: Refer to IRM 21.7.2.4.7.2, Form 944 Program — Opt-In and Opt-Out Inquiries, when a request to change the employment tax filing requirement is received.

- All Account Merges (TC 011) regardless of account activity
- Closing an account (regardless of account activity)
- Transferring filing extensions between accounts
- Estates claiming Form 1041 filing requirements not required due to the amount of income interest received
- Changes in corporate officers, general partners, or members, for example, after the account has been established
- Verification of EIN for Backup Withholding (Fiscal Agents)
- FYM changes with account activity
- Change in BOD with account activity
- Change in WPD with account activity
- Changes to the Primary Name Line
- Changes to the Second Name Line/Sort Name Line

Exception: Accounts Management employees working EIN paper or phones can make changes to the second name line (Sort Name Line field) **on sole proprietor accounts only.**

IRM 21.7.13 Corrected row numbering in If/Then tables and other editorial changes.