

IRM PROCEDURAL UPDATE

DATE: 03/16/2026

NUMBER: ts-21-0326-0334

SUBJECT: Form SS-4 Line 7b for Foreign Responsible Party; Determining If Form SS-4 Is International; Forms SS-4 Missing Information; EIN International Phones; Removed PR and SS Employment Tax Form References; Trust Mandatory Abbreviations; Procedural Clarifications; Editorial Changes

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

CHANGE(s):

IRM 21.7.13.3.2.2(1) Updated the guidelines for Form SS-4 Line 7b for foreign responsible parties who do not have or are ineligible to obtain an ITIN or SSN based on a change to the Instructions for Form SS-4 in December 2025. Added a reminder that government entities include entities classified as Indian Tribal Government enterprises on Line 9a.

(1) Use the information in the table below to determine the requirements for Taxpayer Identification Number (Form SS-4, Lines 7b or 9a) for domestic entities.

Caution: Foreign individuals are not required to have an ITIN in order to receive an EIN. If the foreign responsible party doesn't have or is ineligible to obtain an ITIN or SSN, the applicant must write "foreign" or "N/A" per the Instructions for Form SS-4. An entry is required. See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for additional information.

Domestic Entity Type	Requirement
1) <ul style="list-style-type: none">• Corporation• Partnership• UBO/UBT/PTO/Business Trust, or• LLC	Line 7b-SSN or ITIN of the principal officer, general partner, member or owner (also known as responsible party Line 7a). Reminder: Unless the applicant is a government entity, Form SS-4 applications (mailed/faxed) cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN or ITIN.
2) Sole Proprietor	Line 9a-SSN/ITIN of the owner
3) Estate	Line 9a-SSN/ITIN of the decedent

4) Trust	Line 9a-SSN/ITIN of the grantor, owner, custodian, or trustor
5) Government Reminder: Government entities include entities classified as Indian Tribal Government enterprises on Line 9a.	Line 7b-SSN/ITIN or EIN of the agency or agency representative

IRM 21.7.13.3.2.7(5) Revised If/And/Then scenarios used to determine if a Form SS-4 is international or domestic.

(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.

Note: A foreign individual may be listed as the responsible party for a **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.

If	And	Then
1) A corporation or limited liability company indicates on Line 8c or 9b that it was incorporated or organized in a foreign country (not a U.S. Territory)	N/A	Case type is International Assign Prefix 98.
2) A corporation or limited liability company indicates on Line 8c or 9b that it was incorporated or organized in the United States or a U.S. Territory	N/A	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.
3) Form SS-4 Line 4a/4b, 5a/5b, or 6 indicate the principal	N/A	Case type is Domestic

<p>business is located in a U.S. Territory</p>		<p>Assign Prefix 66.</p> <p>Note: Domestic EINs for U.S. Territories are assigned by employees in EIN International.</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 Line 4a/4b, 5a/5b, or 6 are foreign</p>	<ul style="list-style-type: none"> Line 8c or 9b indicate the entity was incorporated or organized in the United States or a U.S. Territory 	<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) Form SS-4 Line 4a/4b, 5a/5b, or 6 are foreign</p>	<ul style="list-style-type: none"> Line 8c or 9b indicate the entity was incorporated or organized in a foreign country (not a U.S. Territory) 	<p>Case type is International</p> <p>Assign Prefix 98.</p>
<p>6) Form SS-4 Line 5a/5b or 6 are foreign</p>	<ul style="list-style-type: none"> The entity is not required to complete Line 8c or 9b 	<p>Case type is International</p> <p>Assign Prefix 98.</p>
<p>7) There is language anywhere on Form SS-4 suggesting foreign status, such as:</p> <ul style="list-style-type: none"> Tax treaty Foreign entity 	<ul style="list-style-type: none"> Line 8c and/or 9b indicate the entity was incorporated or organized in a foreign country (not a U.S. Territory), or 	<p>Case type is International</p> <p>Assign Prefix 98.</p> <p>Exception: If Form SS-4 Line 8c and/or 9b indicate the</p>

<ul style="list-style-type: none"> • Treas. Reg. 1.1441-1(e)(4)(viii) • 897(i) Election • 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)) 	<ul style="list-style-type: none"> • A foreign location is indicated on Line 5a/5b or 6 	<p>entity was organized or created in the United States or a U.S. Territory, or</p> <p>A domestic location is indicated on Line 5a/5b or 6, then: Case type is Domestic.</p>
<p>8) An entity checks the box on Line 10 for "Compliance with IRS withholding regulations"</p>	<ul style="list-style-type: none"> • Line 8c and/or 9b indicate the entity was incorporated or organized in a foreign country (not a U.S. Territory), or • A foreign location is indicated on Line 5a/5b or 6 	<p>Case type is International</p> <p>Assign Prefix 98.</p> <p>Exception: If Form SS-4 Line 8c and/or 9b indicate the entity was organized or created in the United States or a U.S. Territory, or</p>

		A domestic location is indicated on Line 5a/5b or 6, then: Case type is Domestic.
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IRM 21.7.13.3.2.7.1(1) Updated the guidelines for Form SS-4 Line 7b for foreign responsible parties who do not have or are ineligible to obtain an ITIN or SSN based on a change to the Instructions for Form SS-4 in December 2025.

(1) Foreign corporations and individuals not engaged in a trade or business in the United States (and foreign partnerships, foreign trusts, and foreign estates that do not have gross income that is (or is treated as) effectively connected with the conduct of a trade or business) are not required to obtain an EIN, unless they otherwise have United States source income on which the tax liability was not fully satisfied by the withholding of tax at the source. However, a foreign entity may need an EIN to comply with IRS withholding regulations, or to claim tax treaty benefits. In this case, the taxpayer should complete Form SS-4 as shown below:

1. Line 7b- If the foreign responsible party doesn't have or is ineligible to obtain an ITIN or SSN, the applicant must write "foreign" or "N/A" per the Instructions for Form SS-4. An entry is required.
2. Line 10- check the Compliance with IRS withholding regulations box, or in the case of claiming treaty benefits, check the Other box and specify on the line For Tax Treaty Purposes Only, Treas. Reg. 1.1441-1 (e) (4) (vii).
3. Lines 11-17 enter "N/A".

IRM 21.7.13.3.2.11(2) Removed statement about Forms SS-4 not processed due to missing information being returned to the applicant. Clarified that EIN Tax Examiners will correspond with the applicant explaining why a new EIN was not assigned. Added links to IRM 21.7.13.4.2.4, If an EIN is Found/Not Found, and new IRM 21.7.13.3.10, Form SS-4, Application for Employer Identification Number, Missing Information Necessary for Processing.

(2) Forms SS-4 that have a previously assigned EIN or cannot be processed due to missing information **are not sent to files**. EIN Tax Examiners correspond with the applicant explaining why a new EIN was not assigned. Refer to IRM 21.7.13.4.2.4, If an EIN is Found/Not Found, and IRM 21.7.13.3.10, Form SS-4, Application for Employer Identification Number, Missing Information Necessary for Processing.

Caution: If Form 2678 and/or Form 2848 or Form 8821 is attached to an application with an existing EIN, see table in paragraph 3 below.

Note: 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. See IRM 21.7.13.3.5.2, EIN Non Toll-Free Telephone Service-Foreign Entities, and IRM 21.7.13.3.5.5, IDRS Downtime and End of Year Procedures.

IRM 21.7.13.3.5.4(3) Step 7: Added handling guidance for situations when the responsible party name given is similar but not an exact match. Step 9: Clarified the information required to assign an EIN will be entered as it appears on Form SS-4 or as provided by the caller if the Form SS-4 could not be faxed. Step 10: Added back a previous exception to spelling back address information automatically generated by the IAT EIN Tool.

(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 apply for an EIN. Refer to IRM 21.7.13.2.3, Methods by Which Taxpayers Can Apply for an EIN.</p>
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 2. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) 3. Address 4. Date of birth (DOB)
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>Probe the caller for more information if the response provided is similar but not an exact match. For example, a middle name or initial is missing. After probing, if you are certain the correct account has been accessed, continue with the call.</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 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>Enter the information required to assign an EIN as it appears on the Form SS-4, or as provided by the caller if the Form SS-4 could not be faxed.</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> <p>Exception: Do not spell back address information if it is automatically generated by the IAT EIN Tool.</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. 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 21.7.13.3.6.1(2) Revised content for clarity. Added a link to new IRM 21.7.13.3.10, Form SS-4, Application for Employer Identification Number, Missing Information Necessary for Processing, which contains complete procedures to correspond for missing Form SS-4 information.

(2) Ensure that the Form SS-4, Application for Employer Identification Number, contains all of the required information. See IRM 21.7.13.5, Assigning EINs, for the entity type you are assigning.

Note: If Form SS-4 is missing information necessary for processing, correspond for the missing information following the table below. Refer to IRM 21.7.13.3.10, Form SS-4, Application for Employer Identification Number, Missing Information Necessary for Processing, for complete procedures.

If	Then
1) A return fax number is not provided	Use Letter 45C, EIN Application Requested/Received.
2) A return fax number is provided	Use the Faxback Builder Power App to generate an EIN problem fax cover sheet. Note: See IRM 10.5.1.6.9.4, Faxing, for faxing guidance.

IRM 21.7.13.3.7.2 Revised content for clarity. Added a link to new IRM 21.7.13.3.10, Form SS-4, Application for Employer Identification Number, Missing Information Necessary for Processing, which contains complete procedures to correspond for missing Form SS-4 information.

(1) The processing timeframe for an EIN application received by fax is 4 business days. Ensure the Form SS-4, Application for Employer Identification Number, contains all of the required information. See IRM 21.7.13.5, Assigning EINs, for the entity type you are assigning.

Note: If Form SS-4 is missing information necessary for processing, correspond for the missing information following the table below. Refer to IRM 21.7.13.3.10, Form SS-4, Application for Employer Identification Number, Missing Information Necessary for Processing, for complete procedures.

Reminder: If the name/TIN combination from Lines 7a/7b or 7a/9a cannot be validated, research using the IAT Name Search Tool or 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.

If	Then
1) A return fax number is not provided	Use Letter 45C, EIN Application Requested/Received.
2) A return fax number is provided	Use the Faxback Builder Power App to generate an EIN problem fax cover sheet. Note: See IRM 10.5.1.6.9.4, Faxing, for faxing guidance.

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.

(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) A fax cover sheet with the EIN will be faxed back in about 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.

(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.

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 21.7.13.3.10 Added new subsection containing processing guidance for Forms SS-4 missing information necessary for processing. Subsection includes approved language for use when corresponding for the missing information. Issue Letter 45C when a return fax number is not provided.

(1) Follow the guidance below when Form SS-4, Application for Employer Identification Number, is missing information necessary for processing.

If	Then
A return fax number is not provided	Use the Integrated Automation Technologies (IAT) Letter tool to mail Letter 45C, EIN Application Requested/Received, to the responsible party. Insert the language from paragraph 4 below based on the rejection reason, to correspond for the missing information.

<p>A return fax number is provided</p>	<p>Use the Faxback Builder Power App to generate an EIN problem fax cover sheet. Fax the missing information request to the responsible party or authorized third party designee (TPD).</p> <p>Select the language in the Faxback Builder Power App that matches paragraph 4 below based on the rejection reason, to correspond for the missing information.</p> <p>Reminder: If the TPD authorization is not valid, do not correspond with the TPD.</p>
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Note: It is not necessary to return the Form SS-4, Application for Employer Identification Number, to the taxpayer or authorized TPD.

(2) Follow the steps below to manually enter the entity information and mailing address into the IAT Letter tool when a **return fax number is not provided**.

1. Click the ellipses (...) in the Address Source field.
2. Select the radial button next to "None."
3. Type the entity name and address in the corresponding fields. Refer to the IAT Letter Tool job aid (section 3.8.4.1) for foreign address formatting.
4. Click "OK" to use the name and address entered.

If	Then input the
<p>A return fax number is not provided</p>	<p>Applicant entity name, responsible party name, and mailing address.</p> <p>Exception: If the responsible party mailing address (Form SS-4 Line 4a/4b) is illegible or incomplete and the taxpayer signed Form SS-4 authorizing a third party designee (TPD):</p> <p>Enter the entity name, responsible party name, authorized TPD name, and TPD address (if provided).</p> <p>Reminder: If the TPD authorization is not valid or the TPD did not provide a mailing address, treat the Form SS-4 as classified waste.</p>

(3) When sending Letter 45C use:

- Return address code 25, Cincinnati, OH, 45999
- Opening paragraph "C"

Example: Thank you for your "Form SS-4 received (received date)."

- Closing paragraphs "0" and "4"

Note: Select box "7" to include a return envelope if the Form SS-4 was received by mail.

(4) Use the selective paragraph(s) and language in the tables below specific to the line on Form SS-4 that is missing or incomplete.

a. **General**

If	Then - Letter 45C Language
1) Form SS-4 is illegible	<p>Selective paragraph "Z"</p> <p>"Your Form SS-4 is illegible. Please complete a new form and resubmit your request with any supporting documentation."</p>
2) Missing or incomplete information - multiple lines	<p>Use selective paragraphs "Z" and "*" to provide additional information for each missing element from the tables below.</p>
3) Daily limit of one (1) EIN per responsible party per day exceeded	<p>Selective paragraph "Z"</p> <p>"A responsible party is limited to receipt of one (1) EIN per business day whether applying online, by phone, fax, or mail. Please do not submit more than one Form SS-4 application with the same responsible party on the same business day. We did not assign an EIN due to this one EIN per day limitation."</p> <p>Reminder: For trusts, the limitation is applied to the grantor, owner, or trustor. For decedent estates, the limitation is applied to the decedent. For bankruptcy estates, the limitation is applied to the debtor.</p>

	Refer to the Instructions for Form SS-4, for additional information.
4) Existing EIN located for an LLC or corporation with the same primary name in the same state – different address or responsible party indicated	Selective paragraph "Z" "A dated certificate of organization or filing receipt from the state must be provided before we can process your request for an EIN."

b. Line 1 - Legal name of entity missing, illegible, or incomplete

If	And	Then - Letter 45C Language
1) Line 1 legal name missing or illegible	Entity is a sole proprietor, and Line 7a is blank	Selective paragraph "Z" "We can't process your application because it's incomplete. You checked the Sole proprietor box on Line 9a but didn't enter the full name of the individual owner on Line 1. Please complete a new form and resubmit your request with any supporting documentation."
2) Line 1 legal name missing or illegible	Entity is a sole proprietor, and Line 7a is legible and contains the name of the sole proprietor	N/A – Continue processing Input the name of the sole proprietor from Line 7a.
3) Line 1 legal name missing or illegible	Entity is not a sole proprietor	Selective paragraph "Z" "We can't process your application because it's incomplete. Enter the legal name of the entity on Line 1 and resubmit your request with any supporting documentation."
4) Line 1 Entity is an Estate	Decedent name listed without the word "Estate", or	N/A – Continue processing Add the word "Estate" to the decedent's name, or

	"Estate of" is before the name of the decedent	Rearrange the name to show the word "Estate" after the decedent's name. Note: IRM 21.7.13.5.6.7, CC ESIGN Input: Estates , for Primary Name input guidelines.
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c. **Line 1 - Entity is an LLC - Line 8a is "Yes" and the number of LLC members on Line 8b is "1"**

If	And	Then - Letter 45C Language
1) LLC indicated	Line 9a – Sole Proprietor checked	N/A – Continue processing Assign the default classification of disregarded entity.
2) LLC indicated	Line 9a – Corporation checked	N/A – Continue processing Assign the default classification of disregarded entity. Note: The CP 575 instructs the taxpayer to submit Form 8832, Entity Classification Election, or Form 2553, Election by a Small Business Corporation.
3) LLC indicated	Line 9a – Partnership checked	Selective paragraph "Z" "In order for us to process your application for your Limited Liability Company (LLC), you must indicate how your business will be classified. If you have more than one member you would be classified as a partnership. If you have only one member you would be classified as a disregarded entity. Correct Line 9a and resubmit your request with any supporting documentation."

d. **Line 1 - Entity is an LLC - Line 8a is "Yes" and the number of LLC members on Line 8b is "2" or more**

If	And	Then - Letter 45C Language
1) LLC indicated	Line 9a – Corporation checked	N/A – Continue processing Assign the default classification of partnership.

		Note: The CP 575 instructs the taxpayer to submit Form 8832, Entity Classification Election, or Form 2553, Election by a Small Business Corporation.
2) LLC indicated	Line 9a – Sole proprietor checked or "Other" checked and disregarded entity written in	Selective paragraph "Z" "In order for us to process your application for your Limited Liability Company (LLC), you must indicate how your business will be classified. If you have more than one member you would be classified as a partnership. If you have only one member you would be classified as a disregarded entity. Correct Line 9a and resubmit your request with any supporting documentation."

e. **Line 3 - Estates and Trusts: Executor, Administrator, Personal Representative, or Trustee missing**

If	And	Then - Letter 45C Language
1) Line 3 missing or illegible	A legible entry is present on Line 7a that is not the decedent or grantor's name (other than a grantor trust)	N/A – Continue processing Enter the name of the individual on Line 7a on Line 3. Estates – Enter the name of the individual on Line 7a and the abbreviation for their title. If no title is indicated use EX, IRM 21.7.13.5.6.7, CC ESIGN Input: Estates. Trusts – Enter the name of the individual followed by TTEE, IRM 21.7.13.5.8.6, CC ESIGN Input: Trusts.
2) Line 3 missing with Trust selected on Line 9a	Line 7a is blank	Selective paragraph "Z" "We can't process your application because it's incomplete. You checked the Trust box on Line 9a but didn't complete Line 3 to show the full name of the trustee. Complete this item and resubmit your request with any supporting documentation."

3) Line 3 missing with Estate selected on Line 9a	Line 7a is blank	<p>Selective paragraph "Z"</p> <p>"We can't process your application because it's incomplete. You checked the Estate box on Line 9a but didn't complete Line 3 to show the full name and title of the executor, administrator, or personal representative. Complete this item and resubmit your request with any supporting documentation."</p>
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f. **Line 4 - Mailing address incomplete, illegible, or matches the Third Party Designee (TPD) address**

If	And	Then - Letter 45C Language
1) Line 4a/4b is illegible	<p>A return fax number is provided, or</p> <p>An authorized TPD provided a return address</p>	<p>Selective paragraph "Z"</p> <p>"The mailing address on Line 4a/4b is illegible. Please complete a new form and resubmit your request with any supporting documentation."</p> <p>Reminder: If the TPD authorization is not valid, do not correspond with the TPD.</p>
2) Line 4a/4b is illegible	<p>A return fax number is not provided, or</p> <p>an authorized TPD did not provide a return address</p>	N/A - Treat the Form SS-4 as classified waste.
<p>3) Line 4a/4b is incomplete, and</p> <p>The address cannot be perfected following IRM 21.7.13.7.3.8.1.4,</p>	<p>A return fax number is provided, or</p> <p>an authorized TPD provided a return address</p>	<p>Selective paragraph "Z"</p> <p>"The mailing address on Line 4a/4b is incomplete. You must provide the complete mailing address including the city, state, and zip code. Please complete this item and resubmit your</p>

Handling Incomplete Addresses		request with any supporting documentation." Reminder: If the TPD authorization is not valid, do not correspond with the TPD.
4) Line 4a/4b is incomplete, and The address cannot be perfected following IRM 21.7.13.7.3.8.1.4, Handling Incomplete Addresses	A return fax number is not provided, or an authorized TPD did not provide a return address	N/A - Treat the Form SS-4 as classified waste.
5) Line 4a/4b matches the TPD address		See alpha r) below.

g. Line 5 - Location address incomplete, illegible, or matches the Third Party Designee (TPD) address

If	Then - Letter 45C Language
1) Line 5a/5b is incomplete, illegible, or matches the TPD address	N/A - Continue processing Do not input the location address.

h. Line 6 - County or state missing

If	And	Then - Letter 45C Language
1) Line 6 - County missing	Entity is domestic	N/A - Continue processing Determine the County using the City-to-County Finder:StatsAmerica or other method. Select the state provided with the location

		address and enter the city name. If a location address is not provided, use the city and state provided for the mailing address.
2) Line 6 - State missing	Entity is domestic	N/A - Continue processing Input the state provided with the location address. If a location address is not provided, input the state provided with the mailing address.
3) Line 6 missing	Entity is domestic, and Form SS-4 lists only a foreign mailing and/or location address	N/A - Continue processing Input the state from Line 9b if provided and leave the county blank. If nothing is provided on Line 9b, leave both fields blank. Note: Refer to IRM 21.7.13.7.3.24, Business Location Input, for additional information.
4) Line 6 missing	Entity is foreign (Entity was created or organized outside the United States or U.S. Territories)	N/A - Continue processing Leave both fields blank

i. **Line 7 - Responsible party - DDBMFI unable to assign, date of death present, illegible, missing, or the name and SSN/ITIN do not match IRS records**

If	And	Then - Letter 45C Language
1) IAT EIN Assignment tool is "Unable to Assign"		Follow IRM 21.7.13.2.2.4, DDBMFI Unable to Assign.
2) Date of death present for responsible party, and	The entity is not one of the entity types listed in IRM 21.7.13.2.2.3, Date of Death	Selective paragraph "Z" "We are sorry, but we are

<p>The responsible party submitted Form SS-4</p>	<p>Check - Requirement for Responsible Party for Certain Entity Types - Online/Phone/Fax/Mail.</p>	<p>unable to provide you with an EIN at this time. Our records show a date of death is present. Contact the Social Security Administration (SSA) to correct the information."</p> <p>Selective paragraph "*"</p> <p>"You must mail or fax us a completed Form SS-4 along with the documentation you receive from SSA as verification. Mail or fax the information per the Instructions for Form SS-4. Upon receipt, the application and documentation will be evaluated, and, if complete, an EIN will be assigned and a notice will be sent to you."</p>
<p>3) Date of death present for responsible party, and A third party submitted Form SS-4</p>	<p>The entity is not one of the entity types listed in IRM 21.7.13.2.2.3, Date of Death Check - Requirement for Responsible Party for Certain Entity Types - Online/Phone/Fax/Mail.</p>	<p>Selective paragraph "Z"</p> <p>"We are sorry, but we are unable to provide you with an EIN at this time. Please have the responsible party contact us."</p>
<p>4) Responsible party information is illegible</p>	<p>The name and TIN combination cannot be validated</p> <p>Note: Refer to IRM 21.7.13.3.7.2(1) Caution, Processing an Application Received by Fax.</p>	<p>Selective paragraph "Z"</p> <p>"The responsible party information on Line 7 is illegible. Please complete a new form and resubmit your request with any supporting documentation."</p>

<p>5) Line 7 missing information</p>	<p>Entity is not a sole proprietor, or</p> <p>The applicant did not enter "Foreign" or "N/A" on Line 7b</p>	<p>Selective paragraph "Z"</p> <p>"You didn't provide the name and Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) of the responsible party on Line 7. You must enter "foreign" or "N/A" on Line 7b if the responsible party doesn't have and is ineligible to obtain an SSN or ITIN. An entry is required. Complete this item and resubmit your request with any supporting documentation."</p> <p>Note: If a foreign responsible party doesn't have and is ineligible to obtain an ITIN or SSN, the applicant must write "foreign" or "N/A" per the Instructions for Form SS-4. An entry is required.</p>
<p>6) Line 7 missing information</p>	<p>Sole proprietor checked on Line 9a with an SSN/ITIN provided</p>	<p>N/A – Continue processing</p> <p>Input the name of the sole proprietor from Line 1 and the SSN provided on Line 9a.</p>
<p>7) EIN provided for non-government entity</p> <p>Reminder: Government entities include entities classified as Indian Tribal</p>		<p>Selective paragraph "Z"</p> <p>"Unless you are applying for an EIN for a government entity, the responsible party must be an individual (that is, a natural person), not an</p>

Government enterprises on Line 9a.		entity. Enter the full name and Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) of the responsible party on Line 7 and resubmit your request with any supporting documentation."
8) Responsible party name and SSN/ITIN do not match IRS records	The name and TIN combination cannot be validated Note: Refer to IRM 21.7.13.3.7.2(1) Caution, Processing an Application Received by Fax.	Selective paragraph "Z" "The name and Taxpayer Identification Number (TIN) on Line 7 do not match our records. Please correct the information you provided and resubmit your request with any supporting documentation." Note: ITINs are formatted like an SSN and begin with the number "9". See IRM 3.21.263.2(10), Overview, for additional information.

j. **Line 8a/8b/8c – Missing or incomplete**

If	And	Then - Letter 45C Language
1) Line 8a marked "Yes"	Line 8b is missing	Selective paragraph "Z" "In order for us to process your application for your Limited Liability Company (LLC) you must enter the number of LLC members on Line 8b. Complete this item and resubmit your request with any supporting documentation."

2) Line 8a marked "Yes"	Line 8c is missing	N/A – Continue processing Refer to Line 9b.
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k. **Line 9a – Missing information**

If	And	Then - Letter 45C Language
1) Line 9a missing	Line 8a is "Yes" and Line 8b is "1" or more	N/A – Continue processing Line 8b is "1" - Assign the default classification of disregarded entity. Line 8b is "2" or more - Assign the default classification of partnership.
2) Line 9a missing	Line 8a is "No"	Selective paragraph "Z" "You must check the box on Line 9a that corresponds to the type of entity and if required, indicate the type of return the entity will be filing. Complete this item and resubmit your request with any supporting documentation."
3) Line 9a missing SSN/ITIN - sole proprietor marked	The sole proprietor's SSN/ITIN is on Line 7b	N/A - Continue processing Input the SSN/ITIN from Line 7b.
4) Line 9a missing SSN/ITIN - sole proprietor marked	SSN/ITIN is missing from both Line 7b and Line 9a, and The applicant did not enter "Foreign" or "N/A" on Line 7b	Selective paragraph "Z" "You didn't provide the Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) of the sole proprietor on Line 9a. You must enter "foreign" or "N/A" if the sole proprietor doesn't have and is ineligible to obtain an SSN or ITIN. An entry is required. Complete this item and resubmit your request with any supporting documentation."
5) Line 9a SSN/ITIN	The applicant did not enter "Foreign" or "N/A" on Line 9a	Selective paragraph "Z" "You didn't provide the Social Security Number (SSN) or Individual Taxpayer Identification

missing - Trust or Estate marked		Number (ITIN) on Line 9a. You must enter "foreign" or "N/A" if the individual doesn't have and is ineligible to obtain an SSN or ITIN. An entry is required. Complete this item and resubmit your request with any supporting documentation."
6) Line 9a missing SSN/ITIN - plan administrator marked	The plan administrator's SSN/ITIN is on Line 7b	N/A - Continue processing Input the SSN/ITIN from Line 7b. Refer to IRM 21.7.13.5.7.6, CC ESIGN Input: Plans, row SSN/ITIN/EIN.
7) Line 9a missing SSN/ITIN - plan administrator marked	SSN/ITIN is missing from both Line 7b and Line 9a, and The applicant did not enter "Foreign" or "N/A" on Line 7b	Selective paragraph "Z" "You didn't provide the Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) of the plan administrator on Line 9a. You must enter "foreign" or "N/A" if the individual doesn't have and is ineligible to obtain an SSN or ITIN. An entry is required. Complete this item and resubmit your request with any supporting documentation."
8) Line 9a - Corporation marked	Form to be filed is missing	N/A – Continue processing Refer to IRM 21.7.13.5.2.5, Determining the Filing Requirement: Corporation.

l. Line 10 – Reason for applying missing (a selection is required per the Instructions for Form SS-4)

If	Then - Letter 45C Language
1) Line 10 missing	Selective paragraph "Z" "We can't process your application because it's incomplete. You must check the box on Line 10 that corresponds to the reason for applying. Complete this item and resubmit your request with any supporting documentation."

m. Line 11 – Business operational date missing

Note: Refer to IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11), for additional information.

If	And	Then - Letter 45C Language
1) Line 11 missing	Employees are indicated on Line 13, and Line 15 includes a Wages Paid Date (WPD)	N/A – Continue processing Input the date from Line 15. Exception: If the Wages Paid Date is later than the current date, use the current date.
2) Line 11 missing	No employees are indicated on Line 13	N/A – Continue processing Input the current date.
3) Line 11 missing	The taxpayer is required to file Form 1042, Form 730, or Form 2290	N/A – Continue processing Input the current date.

n. **Line 12 – Fiscal Year Month (FYM)**

Note: An FYM is required for all entities that are liable for an income tax return (Form 1120, Form 1065, or Form 1041). Refer to IRM 21.7.13.3.2.6, Fiscal Year Month (Form SS-4, Line 12 - Closing Month of the Accounting Year), for additional information.

If	And	Then - Letter 45C Language
1) Line 12 missing or FYM is other than 12, and The corporation box is marked on Line 9a	The applicant wrote in S-Corp, Form 2553, or Form 1120-S	N/A – Continue processing Input 12 for the FYM. Selective paragraph "Z" "The closing month of the accounting year was missing or was a month other than December. We changed the closing month of the accounting year to December 31, as required by the Tax Reform Act of 1986."

2) Line 12 missing, and The corporation box is marked on Line 9a	The filing requirement is Form 1120	N/A – Continue processing Input 12 for the FYM.
3) Line 12 missing, and Trust box marked on Line 9a	Taxpayer cites IRC 674(c) or Treas. Reg. 1.674(c)	N/A – Continue processing Input the month preceding the BOD (Form SS-4, Line 11)
4) Line 12 missing, and Trust box marked on Line 9a	Taxpayer did not cite IRC 674(c) or Treas. Reg. 1.674(c)	N/A – Continue processing Input 12 for the FYM.
5) Line 12 missing	Entity is taxed as a partnership	N/A – Continue processing Input 12 for the FYM.

o. **Line 15 – Wages Paid Date (WPD) is missing**

Note: A WPD is required for all entities that have employees and are required to file an employment/unemployment tax return (Form 940, Form 941, Form 943, Form 944, or Form 945). Refer to IRM 21.7.13.3.2.4, Wages Paid Date (Form SS-4, Line 15), for additional information.

If	And	Then - Letter 45C Language
1) Line 15 missing	No employees are indicated on Line 13	N/A – Continue processing A wages paid date is not required. Do not establish employment tax filing requirements.
2) Line 15 missing	Employees are indicated on Line 13	N/A – Continue processing Input the Business Operational Date (BOD) (Form SS-4 Line 11).
3) Line 15 missing	Employees are indicated on Line 13, and	N/A – Continue processing

	Taxpayer wrote in "Not yet", "Unknown", or similar language	<p>Input the first day of the next quarter from the current date.</p> <p>Current date is:</p> <ul style="list-style-type: none"> ○ Between January 1 and March 31, use April 1 ○ Between April 1 and June 30, use July 1 ○ Between July 1 and September 30, use October 1 ○ Between October 1 and December 31, use January 1 of the next year
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p. **Line 16 and 17 – Principal activity and principal merchandise sold missing**

If	Then - Letter 45C Language
1) Line 16 or 17 missing	<p>N/A – Continue processing</p> <p>Refer to IRM 21.7.13.3.2.5, Lines (16 and 17) PRIN-CKBX, PRIN-REMARKS, and PRIN-MDSE-SOLD-SERVICE, to determine the information to be input.</p>

q. **Third Party Designee (TPD) - General**

If	And	Then - Letter 45C Language
1) Responsible party enters their own name and address in the TPD section		N/A – Continue processing
2) TPD section completed	Taxpayer did not sign Form SS-4	<p>N/A – Continue processing</p> <p>Assign the EIN, but do not disclose the EIN to the TPD.</p>

3) TPD section completed	Taxpayer signed Form SS-4 using an electronic signature	<p>N/A – Continue processing</p> <p>Assign the EIN, but do not disclose the EIN to the TPD.</p> <p>An electronic signature will not be accepted to authorize third party disclosure. A handwritten signature is required.</p> <p>Refer to IRM 21.7.13.3.2.10, Form SS-4 Signature Requirements, for additional information.</p>
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r. **Third Party Designee (TPD) – TPD address or phone number matches the taxpayer’s**

If	And	Then - Letter 45C Language
1) TPD section completed	Line 4a/4b matches the TPD address and none of the exceptions in row 3 below apply.	<p>Selective paragraph "Z"</p> <p>"The mailing address on Line 4 must be that of the taxpayer. Taxpayers may give third parties authority to obtain an EIN on their behalf; however, the designee’s authority does not extend to receiving mail on behalf of the taxpayer. Please correct the address to reflect the mailing address of the taxpayer and resubmit your request with any supporting documentation."</p>
2) TPD section completed	Line 5a/5b matches the TPD address and none of the exceptions in row 3 below apply	<p>N/A - Continue processing</p> <p>Do not input the location address.</p>
3) TPD section completed	<p>There are indications on Form SS-4 that the:</p> <ul style="list-style-type: none"> ○ TPD is the taxpayer’s spouse 	N/A – Continue processing

	<ul style="list-style-type: none"> ○ TPD is an employee of the business ○ TPD's office is in the same building as the taxpayer ○ New entity is an Indian Tribal Government enterprise and the TPD used the tribe's address 	
4) TPD section completed	New entity is a Home Care Service Recipient (HCSR) applying for an EIN on behalf of the HCSR	N/A – Continue processing See IRM 21.7.13.5.15, Home Care Service Recipients (HCSRs), for additional information.
5) TPD section completed	TPD phone number matches the taxpayer's phone number	N/A - Continue processing Do not input the phone number.

IRM 21.7.13.5.8.6(1) Added clarification explaining if the taxpayer did not use abbreviations in the trust primary name line, it is not necessary to contact the taxpayer. Tax Examiners will input the primary name of the trust using the mandatory abbreviations in IRM 21.7.13.5.8.6.2, Mandatory Trust Abbreviations Primary Name: Trusts.

(1) This subsection contains information about completing fields specific to a trust. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
1) Master-File Ind.	<p>The Master File indicator (MFI) is:</p> <ul style="list-style-type: none"> • B if there are filing requirements input on ESIGN • O if there are no filing requirements input on ESIGN <p>See IRM 21.7.13.7.3.3, Master File Indicator Input.</p>

2) Loc-Cd	<p>Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned.</p> <p>Note: The last two positions of the field display the Area Office Code (00).</p>
3) Name-Ctrl	<p>Name control is the first four characters of an individual's last name.</p> <p>Note: Michael I Azal ea Trust, enter AZAL.</p> <p>See IRM 21.7.13.5.8.6.1, Exception Name Controls: Trusts, for exceptions to Trust name controls. For more information on inputting Name Control, see Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area.</p> <p>Exception: Trusts established via the internet follow corporate name line rules.</p> <ul style="list-style-type: none"> - The system cannot distinguish a name (first or last) from other words in the trust name. - Taxpayers are provided with examples showing how to enter the trust name. - The application will move specific trust noise phrases to the end of the primary name line. <p>However, regardless of how the taxpayer enters the information, the first four valid characters entered by the taxpayer establish the name control.</p>
4) Primary-Name	<p>The Primary Name line must include the mandatory trust abbreviations listed.</p> <p>If the taxpayer did not use abbreviations in the primary name line, it is not necessary to contact the taxpayer. Input the primary name using the mandatory abbreviations. See IRM 21.7.13.5.8.6.2, Mandatory Trust Abbreviations Primary Name: Trusts.</p> <p>Note: If the taxpayer uses a different abbreviation, enter their abbreviation.</p> <p>For Estates and Trusts, any information in the primary name line that is in front of the taxpayer's name must be moved behind the name.</p> <p>Example: Insurance Trust of John Doe JOHN DOE INS TR</p>

5) Sort-Name	The Sort Name is always the individual trustee's or personal representative's name. Enter the name as indicated by the taxpayer followed by TTEE. If there is more than one trustee and it is not possible to enter all the trustees as the Sort Name, list the maximum number of names and add the phrase ET AL TTEE . See IRM 21.7.13.7.3.6.4.1, Basic Information on the Sort Name Input, and IRM 21.7.13.7.3.6.4.2, Sort Name Input Field Requirements, for input information. Do <i>not</i> use a bank, mortgage company, or corporation as the Sort Name. Instead, enter it as the In-Care of Name.
6) Care-of-Name	If a company is the trustee, enter the company name on the care of line (as indicated by the taxpayer), followed by TTEE. See IRM 21.7.13.7.3.6.5, Care of Name Input, for input information.
7) Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field, for input requirements. Note: The business location address for a trust can be a P.O. Box.
8) Mail-City/State/Zip Or-Foreign-Country	See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field, for input requirements.
9) Location-Street-Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.
10) Location-City/State/Zip	See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for input requirements.
11) Filing-Requirements	<ul style="list-style-type: none"> • Assign FR 1041-1 to Trusts and Estates. (See exceptions below.) See IRM 21.7.13.7.3.9, Filing Requirements Input. • If employees are indicated, establish a FR 1041-1 and 941-01 or 944-01 (if appropriate) and 940-1. If agricultural employees are indicated, establish a 943 FR. <p>Exception: Do not establish a 1041 FR if the taxpayer annotates "Widely Held Investment Trust" or "IRC 1.671-5(b)(22)"</p> <p>.</p> <p>Exception: If taxpayer annotates Regulation 301.7701-4, establish a FR of 1065-1. These types of business arrangements are not classified as trusts under the Internal Revenue Code. Also Common Trust Funds under IRC 584 are assigned Form 1065 filing requirements.</p>

12) FYM	<ul style="list-style-type: none"> • A fiscal year month (FYM) must be entered for trusts with filing requirements. • For filing requirement 1041, enter 12 (December) as the FYM. • Enter FYM of 12, unless taxpayer cites Treas. Reg. 1.645-1(c). <p>See IRM 21.7.13.7.3.10, Fiscal Year Month Input.</p>
13) XREF-TIN-Type	<p>SSN/ITIN = 0 EIN = 2</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN. Therefore the X-REF-TIN-Type will be 0.</p>
14) SSN/ITIN/EIN	<p>Grantor's X-REF SSN/ITIN/EIN from Form SS-4, Line 7b or 9a See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons.</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.</p>
15) Business-Operational-Date	<p>The business operational date (BOD) is the later of, the date the trust was created or the date the trust was funded. If none is provided on Line 11, use the current month and year.</p>
16) Notice-Information-Cd	<p>The notice information code (NIC) is a required field only if a notice other than CP 575 is desired. See IRM 21.7.13.7.3.13, Notice Information Code Input.</p>
17) Reason-Applied	<p>The reason applied, Form SS-4, Line 10, is used when the MFI is B or O. See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.</p>
18) Phone	<p>The 10 digit telephone number of the grantor, fiduciary, or personal representative.</p>
19) Prior-EIN Indicator	<p>If the MFI is B and the taxpayer applied for an EIN for either this or another business (taxpayer has checked the "yes" box), enter Y in this field.</p>

20) Business Location County and State	County and State where business is located. See IRM 21.7.13.7.3.24, Business Location Input.
21) Type of Entity Type of Entity Remarks	Input "10" See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
22) Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
23) Principal Business Activity Checkbox	Enter "06."
Principal Business Activity Remarks	Leave blank.
24) Principal Merchandise Sold or Service	Input "Trust Administration" See IRM 21.7.13.3.2.5 , Line (16 and 17) PRIN-CKBX, PRIN-REMARKS and PRIN-MDSE-SOLD-SERVICE.
25) Prior EIN	If present See IRM 21.7.13.7.3.30, Prior EIN.
26) Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

IRM 21.7.13.5.8.6.2 Removed paragraph 2 based on clarification added to IRM 21.7.13.5.6.8, CC ESIGN Input: Trusts, that taxpayer contact for missing abbreviations is not necessary.

(1) The following list contains mandatory abbreviations to be used when assigning an EIN to a trust:

- Administrator – **ADM**
- Dated Jan. 16, 1987 – 01161987

Note: Do not enter date/dated or the alpha month.

- Executor/Executrix – **EX**
- Family – **FAM**
- Fiduciary – **FID**

- For the Benefit of, F/B/O, or F B O – **FBO**
- Funeral – **FNRL**
- Insurance – **INS**
- Inter vivos – **INTRVS**
- Irrevocable – **IRRV**
- Marital – **MRTL**
- Non-Exempt Charitable – **NECT**
- Personal Representative – **PER REP**
- Revocable – **RVOC**
- Successor - **SUCC**
- Testamentary – **TEST**
- Trust – **TR**
- Trustee – **TTEE**
- Under agreement –Under agreement with - U/A - **UA**
- Under the will of – Under will - U/W - **UW**
- Under Trust Agreement – **UTA**
- Voluntary Employee Benefit Association – **VEBA**

IRM 21.7.13.7.3.12.3 Updated the guidelines for Form SS-4 Line 7 for foreign responsible parties who do not have or are ineligible to obtain an ITIN or SSN based on a change to the Instructions for Form SS-4 in December 2025.

(1) The SSN/ITIN/EIN is required if a XREF TIN type is entered.

(2) Enter the nine digit cross reference SSN/ITIN or EIN.

Exception: If the applicant has indicated they are Amish, a cross reference SSN or ITIN is not required.

(3) Lines 7a and 7b of Form SS-4 must contain the name and TIN of the responsible party for all entity types.

Exception: Sole Proprietors may provide their SSN/ITIN on line 9a. Responsible parties who do not have or are ineligible to obtain an SSN or ITIN must write "N/A" or "Foreign." An entry is required.

(4) The **responsible party** is the person who ultimately owns or controls the entity or who exercises ultimate effective control over the entity. The person identified as the responsible party should have a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the person, directly or indirectly, to control, manage, or direct the entity and disposition of its funds and assets. **Unless the applicant is a government entity the responsible party must be an individual (i.e., a natural person), not an entity.**

- For entities with shares or interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, "responsible party" is (a) the principal officer, if the entity is a corporation; or (b) a general partner, if a partnership. The general requirement that the responsible party be an individual applies to these entities. For example, if a corporation is the general partner of a public traded partnership for which Form SS-4 is filed, then the responsible party for the partnership is the principle officer of the corporation.
- For tax-exempt organizations, the responsible party is generally the same as the principal officer as defined in the Form 990 instructions.
- For government entities, the responsible party is generally the agency or agency representatives in a position to legally bind the particular government entity.
- For trusts, the responsible party is a grantor, owner, or trustor.

(5) The IRS became aware of the use of nominees in the EIN application process. A nominee is temporarily authorized to act on behalf of entities during the business formation process in an effort to conceal the true **responsible party** of the newly created entity. The use of nominees in the EIN application process prevents us from gathering appropriate information on entity ownership and has been found to facilitate tax non-compliance by entities and their owners.

(6) The term **responsible party** will only be used when assigning an EIN by phone, fax or mail programs. It will not be used for disclosure purposes. You must follow normal disclosure procedures.

(7) If you discover during a phone call that the taxpayer does not know what a responsible party means, ask the caller for the individual that controls, manages, or directs the applicant entity and the disposition of its funds and assets. Enter the SSN or ITIN of that owner into the SSN/ITIN/EIN field. If the taxpayer still does not know who that person will be, advise the caller to call back once they have determined who the responsible party is. You can also refer the caller to the instructions to the Form SS-4 which provide a definition of responsible party that is specific to different types (corporations, partnerships, trusts, etc.)

IRM 21.7.13.7.3.25 Added guidance for Limited Liability Companies (LLCs). If Form SS-4 Line 8a is Yes and Line 8b is 1 or more, the default tax classification will be input for Line 9a.

(1) Information taken from Form SS-4, Line 9a is used to populate CC ESIGN fields for TYPE-OF-ENTITY and TYPE-OF-ENTITY-REMARKS. This is a required field.

Exception: Limited Liability Companies (LLCs): If Form SS-4 Line 8a is "Yes" and Line 8b is "1" or more, continue processing the Form SS-4. Use the default tax classification for Line 9a. See IRM 21.7.13.5.4.2, Determining Tax Classification and Filing Requirements: LLC, for additional information.

(2) Use the table below to determine the correct field entries for Type of Entity.

Type of Entity	Field Entry
Sole Proprietor	01
Partnership	02
Multi-member LLC	02
Corporation	03
Personal Service Corporation	04
Church or Church Controlled Organization	05
Other non-profit organization	06
Other	07
Single member LLC/Disregarded entity	07
Estate	08
Plan Administrator	09
Trust	10
Farmer's Cooperative	12
REMIC	13
State and Local Government	14
Federal Government and Military	15
Indian Tribe	16

(3) Make an entry in the Type of Entity Remarks field **only** in the following situations:

- Form SS-4, Line 9a "other" box is checked, and the taxpayer has provided remarks, or
- Form SS-4 is completed in Spanish. In this case, enter an asterisk (*) in the first position of the field.