

IRM PROCEDURAL UPDATE

DATE: 04/30/2026

NUMBER: ts-21-0426-0488

SUBJECT: Internet EIN Prefixes; Internal Requests for Copies of Forms SS-4 Processed 1938 - 1998; Form SS-4 Processing; Entity Update Requests

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

CHANGE(s):

IRM 21.7.13.2.4 Added 42 to the list of internet EIN prefixes.

(1) The EIN Research and Assignment System (ERAS) is used to establish an EIN (account) for an entity. The account is established using CC ESIGN (See IRM 2.4.8, Command Codes ESIGN and BSIGN), and is stored on the Entity section of the Business Master File (BMF).

Note: Records for Employee Plans are stored on both the BMF and the EPMF (Employee Plan Master File).

(2) The system assigns a nine-digit EIN in the format *NN-NNNNNNN*. The first two digits (the EIN Prefix) are determined by the Campus of Record assigning the EIN, unless the taxpayer is applying using the online EIN application, Modernized Internet EIN, or through the Small Business Association (SBA). Refer to the table below for details.

Campus	EIN Prefixes
Andover	10, 12
Atlanta	60, 67
Austin	50, 53
Brookhaven	01, 02, 03, 04, 05, 06, 11 13, 14, 16,21,22, 23, 25, 34, 51, 52, 54, 55, 56, 57, 58, 59, 65
Cincinnati	30, 32, 35, 36, 37, 38, 61
Fresno	15, 24
Kansas City	40, 44
Memphis	94, 95
Ogden	80, 90

Philadelphia	33, 39, 41, 42, 43, 48, 62, 63, 64, 66, 68, 71, 72, 73, 74, 75, 76, 77, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 98, 99
Internet	20, 26, 27, 33, 39, 41, 42, 45, 46, 47, 81, 82, 83, 84, 85, 86, 87, 88, 92, 93, 99
Small Business Administration (SBA)	31

(3) 6/7 Million series EINs are reserved for Trusts, Estates, and Non-Profit/Exempt Organizations. A 6/7 Million series EIN can be identified by the number 6 or 7 immediately following the dash (-).

IRM 21.7.13.3.4.1(4) Clarified if the caller cannot be authenticated, advise them to mail or fax a completed Form SS-4.

(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, 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. 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.

IRM 21.7.13.3.7.2(1) Added Line 1/Line 9a name and TIN validation to Reminder for decedent estate applications.

(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, 7a/9a, or 1/9a (decedent estate) 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.
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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.

IRM 21.7.13.3.10 Paragraph 1: Updated the hyperlink for the Faxback Builder Power App. Added handling guidance for the Faxback Builder Power App required fields when the corresponding field on Form SS-4 is missing or illegible. Paragraph 4: Added processing guidance to alpha j) for missing Line 8a when Line 1 indicates the entity is an LLC. Clarified processing guidance for missing Line 8c when Line 1 indicates the entity is an LLC. Added processing guidance to alpha k) for decedent name (Line 1) and decedent TIN (Line 9a) mismatch. Removed instruction to input FYM 12 in alpha n) row 2) and added a link to IRM 21.7.13.5.2.6, CC ESIGN Input: Corporations.

(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	<p>Use the Integrated Automation Technologies (IAT) Letter tool to mail Letter 45C, EIN Application Requested/Received, to the responsible party.</p> <p>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>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>Note: Enter "Unknown" in the Faxback Builder Power App for any required field when the corresponding field on Form SS-4 is missing or illegible.</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. Please resubmit your request with this supporting documentation."

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	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

selected on Line 9a		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	Selective paragraph "Z" "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."

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	A return fax number is provided, or An authorized TPD provided a return address	Selective paragraph "Z" "The mailing address on Line 4a/4b is illegible. Please complete a new form and resubmit your request with any supporting documentation." Reminder: If the TPD authorization is not valid, do not correspond with the TPD.
2) Line 4a/4b is illegible	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.
3) Line 4a/4b is incomplete, and	A return fax number is provided, or	Selective paragraph "Z" "The mailing address on Line 4a/4b is

The address cannot be perfected following IRM 21.7.13.7.3.8.1.4, Handling Incomplete Addresses	an authorized TPD provided a return address	incomplete. You must provide the complete mailing address including the city, state, and zip code. Please complete this item and resubmit your 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
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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 responsible party submitted Form SS-4	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.	Selective paragraph "Z" "We are sorry, but we are 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." Selective paragraph "*" " "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."
3) Date of death present for responsible party, and A third party submitted Form SS-4	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.	Selective paragraph "Z" "We are sorry, but we are unable to provide you with an EIN at this time. Please have the responsible party contact us."

4) Responsible party information is illegible	<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>
5) Line 7 missing information	<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>
6) Line 7 missing information	<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</p>

		the SSN provided on Line 9a.
7) EIN provided for non-government entity Reminder: Government entities include entities classified as Indian Tribal Government enterprises on Line 9a.		Selective paragraph "Z" "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 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 missing (LLC suffix included on Line 1)	Line 8b is missing	Selective paragraph Z In order for us to process your application for your Limited Liability Company (LLC) you must make a selection on Line 8a and enter the number of LLC members on Line 8b. Complete this item and resubmit your request with any supporting documentation.
3) Line 8a missing (LLC suffix included on Line 1)	Line 8b is 1 or more	N/A – Continue processing Assign the default classification based on the number of members on Line 8b. See IRM 21.7.13.7.3.25(1) Exception, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
4) Line 8a marked "Yes", or Line 8a missing (LLC suffix included on Line 1)	Line 8c is missing	N/A – Continue processing Determine if the entity is domestic or foreign based on the information available on Form SS-4 Line 5a/5b, 6, or Line 9b. Refer to IRM 21.7.13.3.2.7(5), Foreign Entities - Definitions and Instructions, for additional information.

k. **Line 9a – Missing or invalid 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 missing - Trust or Estate marked	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 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.
9) Line 9a - mismatch Decedent name on Line 1 and SSN/ITIN on Line 9a 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 decedent name on Line 1 and Taxpayer Identification Number (TIN) on Line 9a does not match our records. Please correct the information you provided and resubmit your request with any supporting documentation.

I. **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 Refer to IRM 21.7.13.5.2.6(1)(row 12), CC ESIGN Input: Corporations.
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 Taxpayer wrote in "Not yet", "Unknown", or similar language	N/A – Continue processing Input the first day of the next quarter from the current date. Current date is: <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	N/A – Continue processing 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.

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	N/A – Continue processing Assign the EIN, but do not disclose the EIN to the TPD.

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 21.7.13.6.5.2(2) Explained Accounts Management Customer Service Representatives (CSRs) and the EIN function can change filing requirements on an account with no activity. Clarified the EIN function will use OFP 710-01323 for account changes.

(2) Accounts Management Customer Service Representatives (CSRs) and the EIN function can also change filing requirements, but **only** if there has been no activity on the account.

- You must have a source document (letter from the taxpayer, returned CP 575, or signed Form SS-4 with correspondence) before making any change to the account.
- The EIN function will work account changes under OFP 710-01323.

IRM 21.7.13.7.2.2(1) Added a reminder explaining BOD changes can be made on an account with no activity. Supporting documentation from the taxpayer (e.g., proof of when the business began) is not required. Added a link to IRM 21.7.13.6.5.6(1), Authority for Making Primary Name Line Changes, when a phone call is received asking for a change to the primary name line.

(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

Reminder: BOD changes **can** be made on an account **with no activity**. Supporting documentation from the taxpayer (e.g., proof of when the business began) **is not required**.

- Change in WPD with account activity
- Changes to the Primary Name Line

Note: Refer to IRM 21.7.13.6.5.6(1), Authority for Making Primary Name Line Changes, when a phone call is received asking for a change 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 21.7.13.7.3.25 Updated the guidance for Limited Liability Companies (LLCs). If the primary name on Form SS-4 Line 1 includes the LLC suffix and Line 8a is missing or Yes and Line 8b is 1 or more, the default tax classification will be input for Line 9a. Updated type of entity code for multi-member LLCs.

(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): Continue processing if Form SS-4 Line 1 includes the LLC suffix **and** Line 8b is **1** or more. Follow the guidance in the table below.

If Line 8a is	And Line 8b is	Then
1) Missing	"1" or more	Line 9a - Use the default tax classification based on the number of members on Line 8b.
2) Marked "Yes"	"1" or more	Line 9a - Use the default tax classification based on the number of members on Line 8b.

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
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
Multi-member LLC	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.