IRM PROCEDURAL UPDATE

DATE: 07/06/2026

NUMBER: ts-21-0726-0688

SUBJECT: Links Added; Form SS-4 Third Party Authorization Signature Clarification; Form SS-4 Processing - Partial Page; Managerial Approval for Custom Scenario; Previously Assigned EIN With Different Address; EFS PEGA Processing Procedures

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

CHANGE(s):

IRM 21.7.13.3.5.3 Added new paragraph 3 with guidance for domestic applications received on the non toll-free EIN International phone line.

(3) 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.

IRM 21.7.13.3.5.4(3) Updated paragraph references linking to IRM 21.1.1.4, Communication Skills - General. Clarified the expected mailing time for the EIN assignment notice for taxpayers whose mailing address is within the U.S.

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

Step	Action
1	Open the call per IRM 21.1.1.4, Communication Skills - General, paragraphs 2 and 4.
2	Determine if the principal business was created or organized outside the United States or U.S. Territories. **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. **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.
3	Access the IAT EIN Assignment tool. **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.
4	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: • 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. **Reminder:** TPD authority applies to newly assigned EINs only (does not appear on BMFOLE). • 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. **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.
5	Once the relationship with the entity is established, ask the caller their: 1. Complete name

	2. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) 3. Address 4. Date of birth (DOB)
6	Validate the caller's name, SSN/ITIN, address, and DOB using CC INOLE. **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. **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.
7	Verify the name and SSN/ITIN of the responsible party. 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. **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. **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. **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.
8	Request the entity name and mailing address. **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. 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.

	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. **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.
9	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. **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. 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. **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. **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. **Exception:** The note above will be disregarded, and the addresses and/or phone numbers can match when: 1) You determine that the TPD is the spouse of a sole proprietor, an employee of the new entity, or the TPDs 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	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. **Exception:** Do not spell back address information if it is automatically generated by the IAT EIN Tool. • Mandatory abbreviations: Read back the abbreviated word and spell back the abbreviation that will appear in IRS records. **Example:** Joe Green, Executor, abbreviated EX. • 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	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. **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.
13	Advise the caller that they will receive a confirmation notice of their newly assigned EIN by mail. Taxpayers whose mailing address is within the U.S. can expect the confirmation notice in about 2 weeks. Taxpayers whose mailing address is 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. **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.

	Reminder: DO NOT fax or mail a confirmation letter to a TPD. TPDs are not authorized to receive mail on behalf of the taxpayer.
14	Conclude the contact courteously. See IRM 21.1.1.4 (19)(c), Communication Skills - General.

IRM 21.7.13.3.7.1(3) Revised to clarify the signature is the element that must be handwritten.

(3) A date, title, and handwritten signature are required. An electronic signature will not be accepted to authorize third party disclosure. # [redacted] #. The signature must be dated and the IRS must receive the document within 120 days of that date.

Note: Refer to IRM 21.7.13.3.2.10, Form SS-4 Signature Requirements, and IRM 11.3.3.3, Disclosure to Third Parties Based Upon Taxpayer Request for Assistance, for additional information about disclosure to third parties when tax matters are involved.

IRM 21.7.13.3.10(4) Added guidance for corresponding when none of the scenarios in paragraph 4 apply. Included instruction to obtain managerial approval for any response that does not follow the approved language. Alpha a): Added new scenario and approved language for incomplete (partial page) Forms SS-4 received by fax. Alpha i): Clarified rejection scenario when the applicant on Line 1 is a non-government entity and EIN is provided on Line 7b.

(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.

Exception: If none of the scenarios below apply, write a response that specifies what information is missing or incomplete. Managerial approval is required for any response that does not follow the approved language below.

Note: PEGA users will follow the steps in IRM 21.7.13.8.2.3(11), User Role: SS-4 Tax Examiner, or IRM 21.7.13.8.2.5(11), User Role: International EIN, to obtain managerial approval.

a. **General**

If	Then - Letter 45C Language
1) Form SS-4 is illegible	**Selective paragraph "Z"** **"Your Form SS-4 is illegible. Please complete a new form and resubmit your request with any supporting documentation."**
2) Form SS-4 incomplete image (partial page)	**Selective paragraph Z** **Your Form SS-4 is incomplete. We received only a partial page. Please resubmit your request with any supporting documentation.**
3) Missing or incomplete information - multiple lines	**Use selective paragraphs "Z" and "*" to provide additional information for each missing element from the tables below.**
4) Daily limit of one (1) EIN per responsible party per day exceeded	**Selective paragraph "Z"** **"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."** **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.** **Refer to the Instructions for Form SS-4, for additional information.**
5) Existing EIN located for an LLC or corporation with the	Selective paragraph "Z"

same primary name in the same state – different address or responsible party indicated	"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 "Estate of" is before the name of the decedent	N/A – Continue processing Add the word "Estate" to the decedent’s name, or 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.

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	N/A – Continue processing Assign the default classification of disregarded entity.

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	N/A – Continue processing Assign the default classification of partnership.

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	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 The address cannot be perfected following IRM 21.7.13.7.3.8.1.4, Handling Incomplete Addresses	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 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	A return fax number is **not** provided, or	N/A - Treat the Form SS-4 as classified waste.

The address cannot be perfected following IRM 21.7.13.7.3.8.1.4, Handling Incomplete Addresses	an authorized TPD **did not** provide a return address	
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 **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	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 responsible party information on Line 7 is illegible. Please complete a new form and resubmit your request with any supporting documentation."
5) Line 7 missing information	Entity is **not** a sole proprietor, or The applicant **did not** enter "Foreign" or "N/A" on Line 7b	Selective paragraph "Z" "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." **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.
6) Line 7 missing information	Sole proprietor checked on Line 9a with an SSN/ITIN provided	N/A – Continue processing Input the name of the sole proprietor from Line 1 and the SSN provided on Line 9a.
7) EIN provided - Line 1 is a 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	The name and TIN combination cannot be validated	Selective paragraph **Z** "The decedent name on Line 1 and Taxpayer Identification Number (TIN) on Line 9a does not match our records.

SSN/ITIN on Line 9a do not match IRS records	**Note:** Refer to IRM 21.7.13.3.7.2(1) Caution, Processing an Application Received by Fax.	Please correct the information you provided and resubmit your request with any supporting documentation."

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 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: ○ 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

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	N/A – Continue processing Assign the EIN, but do not disclose the EIN to the TPD. An electronic signature **will not** be accepted to authorize third party disclosure. A handwritten signature is required. Refer to IRM 21.7.13.3.2.10, Form SS-4 Signature Requirements, for additional information.

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**.	Selective paragraph "Z" "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."
2) TPD section completed	Line 5a/5b matches the TPD address and **none of the exceptions in row 3 below apply**	N/A - Continue processing Do not input the location address.
3) TPD section completed	There are indications on Form SS-4 that the: ○ TPD is the taxpayer's spouse ○ 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	N/A – Continue processing

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 21.7.13.4.2.4(1) Added new row (5) containing handling guidance for Forms SS-4 received by fax when a previously assigned EIN is found and the address on Form SS-4 differs from the address of record. Renumbered the remaining rows in the table.

(1) After researching for a previously assigned EIN using the IAT EIN Assignment tool (or the correct research command codes if the tool is unavailable), use the information in the table below to determine the correct action to take.

If	**Then**
1) A previously assigned EIN is not found	Assign an EIN, using the correct procedure for the entity type. IRM 21.7.13.5, Assigning EINs. **Caution:** EIN Toll Free Telephone Assignment was discontinued effective January 6, 2014. See IRM 21.7.13.3.5.1, EIN Toll-Free Telephone Service-Domestic Entities.
2) A previously assigned EIN is found, but the EIN dropped off Master File due to inactivity.	Reactivate the EIN using TC 000 procedures in IRM 21.7.13.4.2.6, Reactivating an EIN (TC 000).
3) A previously assigned EIN • Is found, and • A change in entity classification, status, and/or ownership is indicated	See IRM 21.7.13.4.3, Entity Classification and Ownership Changes.

<table>
<tr>
<td>4) A previously assigned EIN is found for a mailed or faxed Form SS-4
The address on Form SS-4 is the same as the address of record, and
There are no changes in entity type or ownership</td>
<td>Form SS-4 received by mail:

Notate the previously assigned EIN on Form SS-4, followed by PA (previously assigned) to indicate a new number was not assigned.

Form SS-4 received by mail or fax:

Send Letter 147C, EIN Previously Assigned, to the address of record to notify the taxpayer of a previously assigned number.

Note: If the address on Form SS-4 differs from the address of record, refer to row 5 below.

Exception:
Do not mail Letter 147C if research shows one was sent within the last 30 days.
Do not mail Letter 147C if research shows the EIN was assigned within the last 30 days as a CP 575 was generated during the assignment process.
Do not fax the previously assigned EIN back to a third party designee. Their authority is to obtain newly assigned EINs only.

Reminder: Faxed Forms SS-4 are worked in PEGA. See paragraph 5(b) row 2 in IRM 21.7.13.8.2.3, SS-4 Tax Examiner, or IRM 21.7.13.8.2.5, International EIN.</td>
</tr>
<tr>
<td>5) A previously assigned EIN is found for a mailed or faxed Form SS-4
The address on Form SS-4 differs from the address of record, and
There are no changes in entity type or ownership</td>
<td>Form SS-4 received by mail:

Notate the previously assigned EIN on Form SS-4, followed by PA (previously assigned) to indicate a new number was not assigned.
Form SS-4 received by mail or fax:
Send Letter 147C, EIN Previously Assigned, to the address shown on Form SS-4.

Enter an asterisk (*) in the TIN field of the Integrated Automation Technologies (IAT) Letter Tool and include the following selective paragraphs:

a. Selective paragraph "A" with fill-ins:</td>
</tr>
</table>

	○ Form SS-4 ○ received ○ MM/DD/YYYY (received date) b. Selective paragraph "*" with fill-in: ○ "We received your Form SS-4, Application for Employer Identification Number. We didn't assign you a new employer identification number (EIN) because our records show that you already have one." c. Selective paragraph "j" with fill-in: ○ SS-4 d. **Sole proprietors only** - selective paragraph "o" with fill-in: ○ "A sole proprietor is assigned only one EIN. Use the same EIN for every business you operate as a sole proprietor. If you need to update your entity information, contact us using one of the methods below." e. Selective paragraph "t" with fill-in: ○ 4933 **Reminder:** Faxed Forms SS-4 are worked in PEGA. See paragraph 5(b) row 2 in IRM 21.7.13.8.2.3, SS-4 Tax Examiner, or IRM 21.7.13.8.2.5, International EIN.
6) If a previously assigned EIN is found during a phone call	**New Form SS-4 application:** See IRM 21.7.13.3.9.1, Form SS-4 Application Status. **Not a new Form SS-4 application:** See IRM 21.7.1.4.7.1, Employer Identification Number (EIN) Verification and Requests for Letter 147C, EIN Previously Assigned.
7) Two EINs are found	See IRM 21.7.13.6.3, Resolving Multiple EINs (CC BRCHG).

IRM 21.7.13.7.5.1.7(1) Added a link to IRM 21.7.1.4.4.4(3), Excise taxes and clarified that all Excise tax claims and adjustment requests are worked by the Cincinnati campus.

(1) The processing of Form 2290, Heavy Vehicle Use Tax Return, is centralized at the Ogden campus. All Excise tax claims and adjustment requests are worked by the Cincinnati campus. Refer to IRM 21.7.1.4.4.4(3), Excise Taxes.