IRM PROCEDURAL UPDATE

DATE: 10/28/2026

NUMBER: ts-21-1026-0875

SUBJECT: EIN Applications Submitted for or on Behalf of a Minor Child

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

CHANGE(s):

IRM 21.7.13.2.2 Relocated content from (2) to new (3) & (4). Added information for EIN applications submitted for or on behalf of a minor child.

(1) Accounts Management employees will use the mandated IAT EIN Assignment tool to assign EINs. See IRM 21.2.2-2, Accounts Management Mandated IAT Tools, for a complete listing.

(2) The Internal Revenue Service will assign an EIN when:

- A new entity has been created.

  Reminder: Do not deny an EIN to a taxpayer based solely on the fact they have not formally established their entity with state or local agencies before obtaining their EIN.

- The ownership of an entity has changed, and a new EIN is required. See IRM 21.7.13.4.3, Entity Classification and Ownership Changes, or,

- An individual indicates that an EIN is required for business purposes (e.g., to acquire professional licenses, collect sales tax on retail sales, for banking purposes or when required by another Government Agency). See IRM 21.7.13.4.4, EINs Required for Business Purposes.

(3) There is no legal age requirement for a taxpayer to be issued an EIN. Form SS-4 will be updated in December 2026 to collect the TIN of the parent or legal guardian when an EIN application is submitted by or on behalf of a minor child. Once Form SS-4 is updated, the Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) of the parent or legal guardian will be required when the taxpayer is a minor child.

(4) Prior to implementation in December 2026, Form SS-4 processing procedures will be updated to require entry of the parent or guardian SSN or ITIN as the responsible party and the SSN or ITIN of the minor child in the Remarks field of Command Code (CC) ESIGN.

Note: The parent or legal guardian of a minor child applying for an EIN is authorized to receive the EIN after performing normal disclosure procedures on the parent or legal guardian. Refer to IRM 11.3.2.4.10, Minors, for additional information.