

IRM PROCEDURAL UPDATE

DATE: 11/21/2025

NUMBER: ts-21-1125-3678

SUBJECT: Date of Death Check; EIN Prefix 41; International EIN Phone Applications and Foreign Entity; Electronic Signatures; Form SS-4 Application Status; Second Name/Sort Name Line Changes

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

CHANGE(s):

IRM 21.7.13.2.2.3 Updated the list of entities in paragraph 3 and designated the list as official use only.

(1) As part of a Servicewide effort to combat fraud and identity theft, beginning January 2, 2013, EIN assignment employees, as part of research performed on the responsible party, will perform a date of death (DOD) check when:

1. the responsible party is an individual, and
2. the entity is # [REDACTED] #.

(2) The Integrated Automated Technologies (IAT) EIN Assignment tool will display a pop-up screen when a date of death is present for the responsible party. Employees must refer to this IRM for procedures. Follow the instructions below when a date of death is displayed.

Note: The IAT Tool does not prevent EIN Assignment; it merely displays that a date of death is present and employees must refer to this IRM to determine if continuing with assignment is correct.

(3) The date of death check applies to the responsible party #

_____ #

[REDACTED]

Reminder: The date of death check is performed on the individual named as the responsible party on Form SS-4 - either line 7a/7b (e.g., principal officer, member,

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partner) or Line 9a (e.g., sole proprietor). The DOD check is not performed on a fiduciary (e.g., conservator, receiver, guardian, bankruptcy trustee)

(4) **The online EIN application** - The online EIN application, Modernized Internet EIN, performs the date of death check on the individual input as the responsible party # [REDACTED] #. If a date of death is present, an EIN is not assigned. The applicant is directed to call the IRS Business & Specialty toll-free line # [REDACTED] #. See IRM 21.7.13.3.4.1, Modernized Internet EIN (Mod IEIN), for a list of error codes and their meanings. # [REDACTED]

(5) # [REDACTED] # - If a date of death is present for the responsible party for one of the entities listed in Paragraph (3), and the caller is authorized to receive information as determined in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN), take the actions shown in the table below:

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

If	And	Then
1) The caller is the responsible party	Authenticated as determined in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN)	Advise the responsible party as follows: "I'm sorry, but we are unable to provide you with an EIN. Our records show a date of death is present. You must contact the Social Security Administration (SSA) to correct the information. Then, you must mail or fax a completed and signed Form SS-4, along with the documentation received from SSA as verification of the correction. Mail or fax the information per the Instructions for Form SS-4."
2) The caller is the responsible party	The caller fails authentication probes in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN)	Advise the caller as follows: "I'm sorry, but we are unable to verify your identity at this time. Please fill out a Form SS-4 and fax or mail it to the IRS." Caution: Do not disclose any information to the caller, including which questions they failed.
3) The caller is an authorized	Authenticated as determined in IRM 21.7.13.3.4.1(4),	Advise the caller as follows: "I'm sorry, but we are unable to provide

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

	responsible party may be provided (Corporation, LLC, Partnership, etc.) There cannot be an alternate responsible party for entity types where there is only one responsible party (Sole Proprietorship, Single-Member LLC, Household Employer, etc.).	
6) The responsible party or authorized third party calls back after being advised of the information that must be mailed or faxed to IRS	Requests to fax the Form SS-4 and documentation previously requested, while you remain on the phone, for the purpose of obtaining an EIN during the call	Advise the caller as follows: "I'm sorry, but we are unable to provide you with an EIN over the telephone. You must fax or mail in the previously requested information per the Instructions for Form SS-4. Upon receipt, the application and documentation will be evaluated, and, if complete, an EIN will be faxed back within 10 business days."

(6) **If you are processing a faxed application**, and a date of death is present for the responsible party, fax the Form SS-4 back to the sender using the campus cover sheet. If the Form SS-4 was faxed by the responsible party, use the following language: "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. Then, you must mail or fax us a completed and signed Form SS-4, along with the documentation received from SSA as verification. Upon receipt, the application and documentation will be evaluated, and, if complete, an EIN will be faxed back within 4 business days." If the Form SS-4 was faxed by a TPD/POA or other authorized individual, use the following language: "We are sorry, but we are unable to provide you with an EIN at this time. Please have the responsible party contact us." See IRM 10.5.1.6.9.4, Faxing, for guidance.

(7) **If you are processing a mailed application**, and a date of death is present for the responsible party, mail the Form SS-4 back to the sender using Notice Gatekeeper Web (SNIP) - LTR 0045C Detail Page (irs.gov), EIN Application Requested/Received (Form SS-4). Use opening paragraph "C" and open paragraphs "Z" and "*" (asterisk). If the Form SS-4 was received from the responsible party, in the open paragraphs, provide the following language: "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. Then, you must mail or fax us a completed and signed Form SS-4, along with the documentation received 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." If the Form SS-4 was received from a TPD/POA or other authorized individual, in the open paragraphs, provide the following language: "We are sorry, but we are unable

to provide you with an EIN at this time. Please have the responsible party contact us."

(8) When the applicant provides the corrected documentation from SSA, the campus will fax the responses to the Accounts Management (AM) EIN Headquarters Analyst for evaluation.

IRM 21.7.13.2.4 Added 41 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-NNNNNNNN*. 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, 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 21.7.13.3.2.7 Reorganized content for clarity. Explained assistors staffing the non-toll free EIN International phone line must determine if the principal business was created or organized outside the U.S. or U.S. Territories before processing an EIN application by telephone. Directed the reader to paragraph 5 for guidance to determine if an application is international or domestic. Added additional scenarios to the paragraph 5 If/And/Then table.

(1) Forms SS-4, Application for Employer Identification Number, from foreign entities are assigned EIN prefix 98. Forms SS-4 from foreign entities received by mail or fax are only processed by the Cincinnati International Unit. If a paper or faxed application is received in a location other than Cincinnati, forward the Form SS-4 to Cincinnati for processing via fax (855) 215-1627.

Note: Domestic Forms SS-4 received by mail misclassified as International must be sent back to clerical for batching into domestic EIN inventory. Follow the guidance in paragraph 5 below to determine if the application is International or domestic.

(2) Foreign entities may request an EIN by telephone by calling the non toll-free EIN International line. Assistors on the non toll-free EIN International line **must** determine if the principal business was created or organized outside the United States or U.S. Territories **before** processing an application by telephone. Telephone calls from foreign entities requesting an EIN are assigned EIN prefix 98 and are only worked by Cincinnati and Ogden International Units. If a call is received in any other location, provide the caller with the:

- EIN International phone number (267) 941-1099 (not a toll-free number). Hours of operation 6:00 a.m. to 11:00 p.m. Eastern time Monday through Friday.
- EIN International fax number (855) 215-1627 if faxing from within the U.S. or
- EIN International fax number (304) 707-9471 if faxing from outside the U.S.

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 paragraph 5 below, 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) Assistors staffing the International non toll-free telephone line have the ability to utilize the Over the Phone Interpreter Service (OPI). Instructions for using this service are located in IRM 21.8.1.2.3.2, Over the Phone Interpreter Service (OPI) For International Non Toll-Free Calls.

(4) The table below provides legal definitions of both domestic and foreign entities. These definitions may be useful when trying to determine, on a phone call, whether the entity is domestic or foreign:

Entity	IRC 7701 Definition
Domestic Corporation,	The term "domestic," when applied to a Business Entity, means created or organized in the United States or under

Partnership or Disregarded Entity (Business Entity)	the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations. A Business Entity created or organized both in the United States and in a foreign jurisdiction is a domestic entity.
Foreign Corporation or Partnership	The term "foreign", when applied to a corporation or partnership, means a corporation or partnership which is not domestic.
Domestic Trust	The term "domestic trust" means a trust in which a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust.
Foreign Trust	The term "foreign trust" means any trust other than a domestic trust described above.
Domestic Estate	Any estate other than a "foreign" estate.
Foreign Estate	The term "foreign estate" means an estate whose income is from sources outside the United States not effectively connected with the conduct of a trade or business within the U.S., and is not includible in gross income under Subtitle A Chapter 1 Subchapter B Part II of Title 26 of the U.S. Code.

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

If	And	Then
1) A corporation or limited liability company indicates on Line 9b that it was incorporated or organized in a foreign country (not a U.S. Territory)		Case type is International Assign Prefix 98.
2) A corporation or limited liability company indicates on Line 9b that it was incorporated or organized in the United States or a U.S. Territory	<ul style="list-style-type: none"> Form SS-4 Line 4a/4b, 5a/5b, or 6 contains a foreign address and None of the foreign indicators listed in row 5 are present 	Case type is Domestic Assign a regular series EIN. 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.

3) Form SS-4 Line 5a/5b and/or 6 indicates the principal business is located in the United States (not a U.S. Territory)	<ul style="list-style-type: none"> Form SS-4 Line 4a/4b contain a foreign mailing address and None of the foreign indicators listed in row 5 are present 	Case type is Domestic Assign a regular series EIN.
4) Form SS-4 Lines 4a/4b, 5a/5b, 6 and/or 9b are foreign	<ul style="list-style-type: none"> The applicant included Articles of Incorporation or Organization that show the entity was formed in the United States (not a U.S. Territory) and None of the foreign indicators listed in row 5 are present 	Case type is Domestic Assign a regular series EIN.
5) There is language anywhere on Form SS-4 suggesting foreign status, such as: <ul style="list-style-type: none"> Tax treaty Foreign entity 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) 		Case type is International Assign Prefix 98.

<ul style="list-style-type: none"> W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)) 		
4) An entity checks the box on Line 10 for "Compliance with IRS withholding regulations"		Case type is International Assign Prefix 98.

IRM 21.7.13.3.2.10(2) Clarified an electronic signature will not be accepted to authorize third party disclosure. A handwritten signature is required.

(2) **Third Party Disclosure:** The taxpayer must authorize the Third Party Designee (TPD) to apply for and receive the EIN on their behalf by completing the Third Party Designee section and signing the Form SS-4.

Note: An electronic signature will not be accepted to authorize third party disclosure. A handwritten signature is required.

See IRM 21.7.13.3.9.1 (5), Form SS-4 Application Status, for handling guidance for third party inquiries regarding an EIN application. Refer to 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 21.7.13.3.4.1 Added instruction to obtain the entity name and address and research using the IAT EIN Assignment Tool or CC NAMEE (if the tool is unavailable).

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

Information required to use Mod IEIN:

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

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

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

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

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

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

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

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

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

Real time validations include:

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

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

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

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

EIN Confirmation:

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

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

(2) Users applying for their domestic or U.S. territory EIN may experience difficulty with obtaining their EIN online and receive the following message:
We are unable to provide you with an EIN. We apologize for the inconvenience, but based on the information provided we are unable to provide you with an EIN through this online assistant.
Please call 800-829-4933 for assistance. When outside the US, call 267-941-1099.
TTY/TDD: 800-829-4059.

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

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

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

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

If the caller is:	And	Then
1) A Third party designee (TPD)	They experienced problems obtaining an EIN online. They may or may not provide one of the reference numbers shown in paragraph 9 or 10 below	Apologize for any inconvenience and advise them to mail or fax a completed Form SS-4. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for mailing address/fax number.
2) A third party	They are unable to provide documentation of their authority	Apologize for any inconvenience and advise them to mail or fax a completed Form SS-4. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for mailing address/fax number.
3) A POA/TIA	They can fax Form SS-4 signed by the responsible party along with Form 2848/Form 8821 with: <ul style="list-style-type: none">Form 2848/Form 8821 notated with language such as application for an EIN,	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.

	Form SS-4, etc.	
4) The taxpayer	Their position is authorized for the entity type. See IRM 21.7.13.5, Assigning EINs, for each specific entity type to determine if the caller's position is authorized for that entity type.	Authenticate the taxpayer by verifying the information required in IRM 10.10.3.3.15, Identity Proofing for Modernized Internet EIN (Mod IEIN), using command code (CC) INOLES.

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

If	And	Then
1) An EIN was received online and not posted to Master File (BMFOLE)	the caller was unable to capture the EIN	<ol style="list-style-type: none"> 1. Provide the EIN. 2. Determine if the caller opted to print the CP 575 notice online. If the caller opted to print the CP 575 notice online but experienced a problem printing or saving the notice, follow row 3 below, otherwise, advise the caller to allow time for the receipt of the generated CP 575 verifying EIN assignment. <p>If the caller requests immediate written confirmation of the EIN, fax Letter 147C.</p> <p>Exception: Do not provide to the TPD. Their authority does not extend to receiving mail.</p>
2) An EIN was received online and posted to Master File (BMFOLE)	the taxpayer was unable to capture the EIN	<ol style="list-style-type: none"> 1. Provide the EIN. 2. Offer to mail and/or fax unless a Letter 147C or CP 575 was generated within the last 30 days.
3) An EIN was received online	the taxpayer experienced a problem saving or printing the notice	<ol style="list-style-type: none"> 1. Provide the EIN. 2. Explain to the taxpayer or representative the CP 575 notice that is normally generated will not be mailed because they opted to print the notice online. 3. Offer to mail and/or fax a Letter 147C letter to the taxpayer or their authorized representative depending on their needs.

(6) #

█ [REDACTED]
█ [REDACTED]
█ [REDACTED]
█ [REDACTED] #

(7) # [REDACTED]
[REDACTED] #

(8) # [REDACTED]
[REDACTED] #

(9) # [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

#

[REDACTED]	[REDACTED]	[REDACTED]
1	[REDACTED]	[REDACTED]

Caution: #

(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.</p> <p>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</p>

	<p>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"> Complete name Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) Address 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 2 (items 1-4) differs from information on INOLE, follow guidance in IRM 10.10.3.3.16(4) & (5), Identity Proofing for Form SS-4 Application Status, to assist with authentication.</p>
7	<p>Verify the name and SSN/ITIN of the responsible party.</p> <p>Exception: A foreign responsible party who does not have or is ineligible to obtain an SSN or ITIN is not required to provide an SSN/ITIN to obtain an EIN.</p> <p>Note: Refer to the guidance in IRM 21.7.13.2.2.3, Date of Death Check - Requirement for Responsible Party for Certain Entity Types - Online/Phone/Fax/Mail, and IRM 21.7.13.2.2.4, CC DDBMFI Unable to Assign, when appropriate.</p> <p>Caution: If the caller is an unauthorized third party, and during research you find that the name and SSN/ITIN of the responsible party does not match our records, do not disclose this to the caller. Advise the unauthorized third party that the information they are providing is not valid and the responsible party of the entity must call in to apply for the EIN.</p>
8	<p>Request the entity name and mailing address.</p> <p>Note: If the caller does not provide the complete name (e.g., LLC, INC, CORP)</p>

	<p>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>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> <p>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.</p> <p>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.</p>
10	Spell out all name and address information from the ESIGN screen (except

	<p>Major City Codes) back to the taxpayer before transmitting, including any mandatory abbreviations.</p> <ul style="list-style-type: none"> • Mandatory abbreviations: Read back the abbreviated word and spell back the abbreviation that will appear in IRS records. <p>Example: Joe Green, Executor, abbreviated EX.</p> <ul style="list-style-type: none"> • Double check all entries for accuracy. • Enter the caller's name and phone number in the Remarks field of the ESIGN screen.
11	Assign the EIN using the correct procedure for the entity type. See IRM 21.7.13.5, Assigning EINs.
12	<p>If the caller is authorized to receive the newly assigned EIN based on their relationship to the entity determined in step 4 above, provide the EIN. Have the caller write down the number for their records and repeat it back to you.</p> <p>Caution: If the caller completes the required authentication but you still have doubts about their identity or the caller is not authorized, do not disclose the EIN. Advise the caller the EIN confirmation notice will be mailed to the taxpayer's address of record.</p>
13	<p>Advise the caller that they will receive a confirmation notice of their newly assigned EIN by mail. Taxpayers outside of the U.S. should allow for mailing time reflective of their country. The notice will list any applicable returns they are required to file and the first due date of each respective return. 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 21.7.13.3.9.1 Clarified an electronic signature will not be accepted to authorize third party disclosure. A handwritten signature is required. Added a note to follow the procedures in IRM 21.7.1.4.7.1, Employer Identification Number (EIN) Verification and Requests for Letter 147C, EIN Previously Assigned, when research shows the taxpayer has a previously assigned EIN (not a new Form SS-4 application). Clarified Letter 147C can be faxed to the

taxpayer or authorized third party if requested. Added a link to [irs.gov](https://www.irs.gov), Processing status for tax forms, which contains the current processing timeframes for faxed or mailed Forms SS-4. Included guidance to determine if the current processing timeframe has passed before instructing the caller to resubmit Form SS-4 if an EIN has not been assigned.

(1) When calls are received regarding the status of a Form SS-4 application, you must first determine if the processing timeframe has elapsed. See IRM 21.7.13.7.2.1, Processing Timeframes, for processing timeframe(s) and follow the table below:

If	Then
1) Processing timeframe has not elapsed	Advise caller to call back after the timeframe has elapsed
2) Processing timeframe has elapsed	Continue with call

(2) If the processing timeframe has elapsed, you must determine the caller's relationship to the entity and authenticate the caller to determine if they are authorized to receive the EIN verbally.

(3) To determine the caller's relationship to entity, use the table below:

If the caller states they are:	Then:
1) 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, for the specific entity type to determine if the caller's position is authorized for that entity type.
2) An authorized third party	Request a copy of: <ul style="list-style-type: none"> Form 2848, Power of Attorney and Declaration of Representative, with Line 3 notated SS-4 or EIN application, or Form 8821, Tax Information Authorization, with Line 3 notated SS-4 or EIN application.
3) The third party designee (TPD) listed on Form SS-4	Request a copy of Form SS-4 signed by the taxpayer granting authority to the TPD. Note: 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.
4) An unauthorized third party	Inform the caller of the following options: <ul style="list-style-type: none"> Conference the taxpayer into the call, or Have the taxpayer call personally.

(4) Once the relationship with the entity is established, the caller must provide their personal information to authenticate **their** identity in order to receive the EIN

verbally. Refer to IRM 10.10.3.3.16 Identity Proofing for Form SS-4 Application Status, to see what the caller must provide:

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

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

If the caller is:	And	Then:
1) The taxpayer		<ul style="list-style-type: none"> Verbally provide the EIN. If the taxpayer requests written confirmation: <ul style="list-style-type: none"> Fax Letter 147C, and/or, Mail Letter 147C to the address of record. Advise the caller to expect the letter in 10 to 14 business days. <p>Exception: Do not mail Letter 147C if the EIN was assigned in the last 30 days or Letter 147C was mailed within the last 30 days.</p>
2) An authorized third party (Form 2848 or Form 8821 completed giving the third party authorization to obtain the EIN for the taxpayer.)		<ul style="list-style-type: none"> Verbally provide the EIN. If the caller requests written confirmation: <ul style="list-style-type: none"> Fax Letter 147C, and/or, Mail Letter 147C to the address of record. Advise the caller to expect the letter in 10 to 14 business days. <p>Exception: Do not mail Letter 147C if the EIN was assigned in the last 30 days or Letter 147C was mailed within the last 30 days.</p>
3) The third party designee (TPD)	EIN has not posted to Master File (does not appear on BMFOLE)	<ul style="list-style-type: none"> Verbally provide the EIN. Advise the TPD the taxpayer will receive a verification letter in the mail. DO NOT fax or mail Letter 147C to the TPD. <p>Reminder: The authority granted to a Third Party Designee does not extend to receiving mail on behalf of the taxpayer.</p>
4) The third party designee (TPD)	EIN has posted to Master File (appears on BMFOLE)	<ul style="list-style-type: none"> DO NOT provide the EIN. Advise the TPD an EIN was assigned and their authority is no longer valid.

		<ul style="list-style-type: none"> DO NOT fax or mail Letter 147C to the TPD. <p>Reminder: The authority granted to a Third Party Designee does not extend to receiving mail on behalf of the taxpayer.</p> <ul style="list-style-type: none"> Mail Letter 147C to the address of record. <p>Exception: Do not mail Letter 147C if the EIN was assigned in the last 30 days or if a Letter 147C was mailed within the last 30 days.</p>
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(6) If an EIN has not been assigned, refer to irs.gov, Processing status for tax forms, and follow the table below.

Note: Current processing timeframes for Forms SS-4 received by fax or mail are listed under the "Other forms" section. The irs.gov page is generally updated every 2 weeks.

If	Then
1) The processing timeframe on irs.gov has not passed	Advise caller to call back after the timeframe has elapsed
2) The processing timeframe on irs.gov has passed	Advise the caller to resubmit the application

Note: Applications for a Corporation or Limited Liability Company (LLC) -

Advise the taxpayer to include documentation verifying the Corporation or LLC name is registered with the state when resubmitting the application.

Exception: International assistors can assign a prefix 98 EIN per IRM 21.7.13.2.3, Methods by Which Taxpayers Can Apply for an EIN.

IRM 21.7.13.6.5.7 Added new subsection containing guidance for second name line/sort name line changes.

(1) 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**.

Note: Sole proprietors generally have their business name, trade name, or doing business as name in the Sort Name line field.

(2) Requests for updates to the second name line (Sort Name line field) **for all other entity types** must be sent to the appropriate BMF Entity mailing address in IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity.

(3) See IRM 21.1.3.20(3), Oral Statement Authority, for additional information about change requests that can be accepted during a phone call.

IRM 21.7.13.7.2.2(1) Added guidance for second name line/sort name line changes.

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

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

Throughout the IRM Corrected links to other IRM sections and made other editorial changes.