IRM PROCEDURAL UPDATE

DATE: 11/06/2026

NUMBER: ts-21-1126-0911

SUBJECT: Internet Prefix 43; Disclosure Reminder for Form SS-4 Application Status; Procedural Clarification for Decedent Estate EIN Assignment

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

CHANGE(s):

IRM 21.7.13.2.4(2) Added 43 to the list of internet EIN prefixes.

(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, 43, 45, 46, 47, 81, 82, 83, 84, 85, 86, 87, 88, 92, 93, 99
Small Business Administration (SBA)	31

IRM 21.7.13.3.9.1(4) Added a reminder that if the caller cannot be authenticated, do not disclose the EIN.

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

Reminder: If the caller cannot be authenticated, do not disclose the EIN.

IRM 21.7.13.5.6.1(1) Removed the paragraph 1 caution and replaced with a note clarifying an applicant may request an EIN for the estate prior to IRS systems being updated with the date of death provided by the Social Security Administration and the administrator, executor, or personal representative is not required to provide a copy of the death certificate with the Form SS-4.

(1) An estate is a legal entity created as a result of a person's death. The estate consists of the real property and other assets of the deceased person.

Note: The IRS relies on the Social Security Administration (SSA), the filing of final returns, and other taxpayer contacts to provide date of death information. An applicant may request an EIN for the estate prior to IRS systems being updated with the date of death. The administrator, executor, or personal representative is not required to provide a copy of the death certificate with the Form SS-4, Application for Employer Identification Number.