

For clear copy on both parts, please typewrite or print with ball point pen and press firmly

(See Instructions on pages 2 and 4)

Form **SS-4** (Rev. 3-79)  
Department of the Treasury  
Internal Revenue Service**Application for Employer Identification Number**  
(For use by employers and others as explained in the Instructions)

1 Name (True name as distinguished from trade name. If partnership, see instructions on page 4.)					
2 Trade name, if any (Name under which business is operated, if different from item 1.)				3 Social security number, if sole proprietor : : : : : :	
4 Address of principal place of business (Number and street)				5 Ending month of accounting year	
6 City and State			7 ZIP code		
9 Type of organization <input type="checkbox"/> Governmental (See Instructions on page 4) <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other (specify) <input type="checkbox"/> Nonprofit organization (See instructions on page 4) <input type="checkbox"/> Corporation				10 Date you acquired or started this business (Mo., day, year)	
11 Reason for applying <input type="checkbox"/> Started new business <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify)				12 First date you paid or will pay wages for this business (Mo., day, year)	
13 Nature of business (See Instructions on page 4)				14 Do you operate more than one place of business? <input type="checkbox"/> Yes <input type="checkbox"/> No	
15 Peak number of employees expected in next 12 months (If none, enter "0") ▶		Nonagricultural	Agricultural	Household	
17 To whom do you sell most of your products or services? <input type="checkbox"/> Business establishments <input type="checkbox"/> General public <input type="checkbox"/> Other (specify)					
18 Have you ever applied for an identification number for this or any other business? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter name and trade name (if any). Also enter the approximate date, city, and State where you first applied and previous number if known. ▶					
Date	Signature and title				Telephone number
Please leave blank ▶	Geo.	Ind.	Class	Size	Reas. for appl. <b>Part I</b>

# Instructions

**Who must file.**—Every person who has not previously obtained an identification number and who (a) pays wages to one or more employees, or (b) is required to have an identification number for use on any return, statement, or other document, even though not an employer, must file a Form SS-4.

Trusts, estates, corporations, partnerships, nonprofit organizations (such as churches, clubs, etc.), and similar non-individual persons must use employer identification numbers even if they have no employees.

Individuals who file Schedules C or F (Form 1040) must also use employer identification numbers if they are required to file excise, alcohol, tobacco, firearms, or employment tax returns.

Only one application for an identification number should be filed, regardless of the number of establishments operated. This is true even though the business is conducted under one or more business or trade names. Each corporation of an affiliated group must be treated separately, and each must file a separate application. If a business is sold or transferred and the new owner does not have an identification number, the new owner cannot use the identification number assigned to the previous owner, and must file an application on Form SS-4 for a new identification number.

## Where to file.

**If your principal business, office or agency, or legal residence in the case of an individual, is located in:**

**File with the Internal Revenue Service Center at:**

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY	00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA	05501
District of Columbia, Delaware, Maryland, Pennsylvania	Philadelphia, PA	19255
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA	31101
Michigan, Ohio	Cincinnati, OH	45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX	73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT	84201

Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO	64999
California, Hawaii	Fresno, CA	93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN	37501

If you have no legal residence, principal place of business, or principal office or agency in any Internal Revenue district, file your return with the Internal Revenue Service Center, Philadelphia, PA 19255.

**When to file.**—(a) Those who pay wages must file on or before the seventh day after the date on which business begins. (b) Others must file in sufficient time for the identification number to be included in return, statement, or other document.

## Specific Instructions

**Items 1, 2, and 3.**—Enter in item 1 the true name of the applicant and enter in item 2 the trade name, if any, adopted for business purposes. For example, if John W. Jones, an individual owner, operates a restaurant under the trade name of "Busy Bee Restaurant," "John W. Jones" should be entered in item 1 and "Busy Bee Restaurant" in item 2. Enter the social security

(Continued on page 4)

**Application for Employer Identification Number**  
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<b>1</b> Name (True name as distinguished from trade name. If partnership, see instructions on page 4.)					<b>3</b> Social security number, if sole proprietor : : : :	
<b>2</b> Trade name, if any (Name under which business is operated, if different from item 1.)					<b>5</b> Ending month of accounting year	
<b>4</b> Address of principal place of business (Number and street)					<b>8</b> County of business location	
<b>6</b> City and State			<b>7</b> ZIP code		<b>10</b> Date you acquired or started this business (Mo., day, year)	
<b>9</b> Type of organization <input type="checkbox"/> Governmental (See Instructions on page 4) <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other (specify) <input type="checkbox"/> Nonprofit organization (See instructions on page 4) <input type="checkbox"/> Corporation					<b>12</b> First date you paid or will pay wages for this business (Mo., day, year)	
<b>11</b> Reason for applying <input type="checkbox"/> Started new business <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify)					<b>14</b> Do you operate more than one place of business? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>13</b> Nature of business (See Instructions on page 4)					<b>16</b> If nature of business is manufacturing, state principal product and raw material used.	
<b>15</b> Peak number of employees expected in next 12 months (If none, enter "0") ▶		Nonagricultural	Agricultural	Household		
<b>17</b> To whom do you sell most of your products or services? <input type="checkbox"/> Business establishments <input type="checkbox"/> General public <input type="checkbox"/> Other (specify)						
<b>18</b> Have you ever applied for an identification number for this or any other business? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter name and trade name (if any). Also enter the approximate date, city, and State where you first applied and previous number if known. ▶						
<b>Date</b>		<b>Signature and title</b>			<b>Telephone number</b>	
<b>Please leave blank ▶</b>		<b>Geo.</b>	<b>Ind.</b>	<b>Class</b>	<b>Size</b>	<b>Reas. for appl.</b>
						<b>Part II</b>

## Instructions (Continued)

number in item 3, if you are a sole proprietor.

**Note: If a corporation.**—Enter in item 1 the corporate name as set forth in its charter, or other legal document creating it.

**If a trust.**—Enter the name of the trust in item 1 and the name of the trustee in item 2. Also, see instructions for item 10.

**If an estate of a decedent, insolvent, etc.**—Enter the name of the estate in item 1 and the name of the administrator or other fiduciary in item 2. Also, see instructions for item 10.

**If a partnership.**—Enter the legal name (not trade name) of the partnership, according to the partnership agreement, in item 1 and the first name, middle initial, and last name of a general partner in item 2. A general partner should sign this application.

**Item 9. Governmental.**—Check if organization is a State, county, school district, municipality, etc., or is related to such entities, for example: county hospital, city library, etc.

**Nonprofit organization (other than governmental).**—Check if organized for reli-

gious, charitable, scientific, literary, educational, humane, or fraternal purposes, etc. Generally, a nonprofit organization must file an application for exemption from Federal income tax with the Internal Revenue Service. Details on how to apply are in IRS Publication 557.

**Item 10.**—For trusts, enter the date the trust was legally created.

For estates, enter the date of death of the decedent whose name appears in item 1.

**Item 13.**—Describe the kind of business carried on by the applicant. See examples below.

**(a) Governmental.**—State type of governmental organization, whether a State, county, school district, municipality, etc., or relationship to such entities, for example: county hospital, city library, etc.

**(b) Nonprofit (other than governmental).**—State whether organized for religious, charitable, scientific, literary, educational, or humane purposes and state the principal activity, for example: religious organization—hospital; charitable organization—home for the aged; etc.

**(c) Mining and quarrying.**—State the process and the principal product, for example: mining bituminous coal, contract drilling for oil, quarrying dimension stone, etc.

**(d) Contract construction.**—State whether general contractor or special trade contractor and show type of work normally performed, for example: general contractor for residential buildings, electrical sub-contractor, etc.

**(e) Trade.**—State the type of sale and the principal line of goods sold, for example: wholesale dairy products, manufacturer's representative for mining machinery, retail hardware, etc.

**(f) Manufacturing.**—State type of establishment operated, for example: sawmill, vegetable cannery, etc. In item 16, state the principal product manufactured and raw material used.

**(g) Other activities.**—State exact type of business operated, for example: advertising agency, farm, labor union, real estate agency, steam laundry, rental of coin-operated vending machines, investment club, etc.

**Return both parts of this form to the Internal Revenue Service—your employer identification number will be mailed to you.**

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