Application for Employer Identification Number

(For use by employers and others. Please read the attached instructions before completing this form.) Please type or print clearly.

1 Name of applicant (True legal name. See instructions.)

2 Trade name of business if different from item 1

3 Executor, trustee, “care of name”

4 Mailing address (street address) (room, apt., or suite no.)

5 Address of business, if different from item 4. (See instructions.)

4a City, state, and ZIP code

5a City, state, and ZIP code

6 County and State where principal business is located

7 Name of principal officer, grantor, or general partner. (See instructions.)

8 Type of entity (Check only one.) (See instructions.)

☐ Individual SSN

☐ REMIC

☐ State/local government

☐ Other nonprofit organization (specify)

☐ Farmers’ cooperative

☐ Other (specify)

☐ Plan administrator SSN

☐ Personal service corp.

☐ National guard

☐ Federal government/military

☐ Church or church controlled organization

☐ Estate

☐ Trust

☐ Partnership

☐ Other corporation (specify)

If nonprofit organization enter GEN (if applicable)

8a If a corporation, give name of foreign country (if applicable) or state in the U.S. where incorporated

Foreign country

State

9 Reason for applying (check only one)

☐ Started new business

☐ Changed type of organization (specify)

☐ Hired employees

☐ Purchased going business

☐ Created a pension plan (specify type)

☐ Created a trust (specify)

☐ Banking purpose (specify)

☐ Other (specify)

10 Business start date or acquisition date (Mo., day, year) (See instructions.)

11 Enter closing month of accounting year (See instructions.)

12 First date wages or annuities were paid or will be paid (Mo., day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year).

13 Enter highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter “0.”

14 Does the applicant operate more than one place of business? If “Yes,” enter name of business.

15 Principal activity or service (See instructions.)

16 Is the principal business activity manufacturing? If “Yes,” principal product and raw material used.

17 To whom are most of the products or services sold? Please check the appropriate box.

☐ Public (retail)

☐ Business (wholesale)

☐ Other (specify)

☐ N/A

18 Has the applicant ever applied for an identification number for this or any other business? Note: If “Yes,” please answer items 18a and 18b.

18a If the answer to item 18 is “Yes,” give applicant’s true name and trade name, if different when applicant applied.

True name

Trade name

18b Enter approximate date, city, and state where the application was filed and the previous employer identification number if known.

Approximate date when filed (Mo., day, year)

City, and state where filed

Previous EIN

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Telephone number (include area code)

Name and title (please type or print clearly)

Signature

Date

Note: Do not write below this line. For official use only.

Geo.

Ind.

Class

Reason for applying

For Paperwork Reduction Act Notice, see instructions.

Form SS-4 (Rev. 8-88)
Instructions for Form SS-4 (Rev. August 1988)

Application for Employer Identification Number

(Section references are to the Internal Revenue Code, unless otherwise noted.)

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws. You are required to give us this information.

The estimated average time needed to complete Form SS-4, depending on individual circumstances, is 43 minutes. If you have comments concerning the accuracy of this estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer TRFP, or the Office of Management and Budget, Paperwork Reduction Project, Washington, DC 20503.

Purpose.—Use this form to apply for an employer identification number (EIN). Return this form to the Internal Revenue Service. You will receive your EIN in the mail.

Note: The information you provide on this form will establish your filing requirements.

Who Must File.—You must file this form if you have not obtained an EIN before and:

(a) You pay wages to one or more employees;
(b) You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer; or
(c) You are required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). For example, individuals who file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, to report alimony paid to nonresident aliens must have EINs.

Individuals who file Schedule C, Profit or Loss From Business, or Schedule F, Farm Income and Expenses, of Form 1040, U.S. Individual Income Tax Return, must use EINs if they are required to file excise, employment, or alcohol, tobacco, or firearms returns.

The following must use EINs even if they do not have any employees:

• Trusts (not IRA trusts unless the IRA trust is required to file Form 990-T, Exempt Organization Business Income Tax Return, to report unrelated business taxable income or if filing Form 990-T to obtain a refund of the credit from a regulated investment company.)
• Estates
• Partnerships
• REMICs (Real estate mortgage investment conduit)
• Corporations
• Nonprofit organizations (churches, clubs, etc.)
• Farmers’ cooperatives
• Plan administrators

New Business.—If you become the new owner of an existing business, you cannot use the EIN of the former owner. If you already have an EIN, use that number. If you do not have an EIN, apply for one on this form. If you become the “owner” of a corporation by acquiring its stock, use the corporation’s EIN.

If you incorporate a sole proprietorship or form a partnership, you must get a new EIN.

File Only One SS-4.—File only one Form SS-4, regardless of the number of businesses operated or trade names under which a business operates. However, each corporation in an affiliated group must file a separate application.

If you do not have a number by the time a return is due, write “Applied for” and the date you applied in the space shown for the number. If you do not have a number by the time a tax deposit is due, send your payment to the Internal Revenue Service Center. (See “Where To File” below.) Make it payable to Internal Revenue Service and show your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

For more information about EINs, see Pub. 583, Information for Business Taxpayers.

When To File.—File this form early enough to allow time for us to process Form SS-4 and to send you an EIN before you need the number for a return or deposit. If possible, file 4 weeks before you will need the number. Make sure you sign and date the application.

Where To File.—

If your principal business, office or agency, or legal residence is in the United States and an individual, is located in:

- Florida, Georgia, South Carolina—Atlanta, GA 30301
- New Jersey, New York City, and counties of Nassau, Rockland, Suffolk, and Westchester—Holtville, NY 00051
- Connecticut, Maine, Massachusetts, New Hampshire, New York (all other counties), Rhode Island, Vermont—Andover, MA 05051
- Illinois, Iowa, Minnesota—Kansas City, MO 64999
- Missouri, Wisconsin—Philadelphia, PA 19255
- Delaware, District of Columbia, Maryland, Pennsylvania, Virginia

File with the Internal Revenue Service Center at:

- Georgia—Atlanta, GA 30301
- New Jersey, New York City, and counties of Nassau, Rockland, Suffolk, and Westchester—Holtville, NY 00051
- Connecticut, Maine, Massachusetts, New Hampshire, New York (all other counties), Rhode Island, Vermont—Andover, MA 05051
- Illinois, Iowa, Minnesota—Kansas City, MO 64999
- Missouri, Wisconsin—Philadelphia, PA 19255

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

Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (nonapplicable) on the lines that do not apply.

Line 1.—Enter the legal name of the entity applying for the EIN.

Individuals.—Enter the first name, middle initial, and last name.

Trusts.—Enter the name of the trust. Estate of a decedent, etc.—Enter the name of the estate.

Partnerships.—Enter the legal name of the partnership as it appears in the partnership agreement.

Corporations.—Enter the corporate name as set forth in the corporation charter or other legal document creating it.

Plan administrators.—Enter the name of the plan administrator. A plan administrator that has been assigned an EIN for other purposes (such as the filing of income or employment tax returns) should use the same number.

Line 2.—Enter the trade name of the business if different from the legal name.

Line 3.—Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the “care of” person. When entering names, print or type first name, middle initial, and last name.

Lines 4 and 4a.—Enter the complete mailing address. Include room number, apartment number, or suite number.

Line 5 and 5a.—If the physical location of the business is different from the mailing address (lines 4 and 4a), enter the address of the physical location on lines 5 and 5a.

Line 7.—Enter the first name, middle initial, and last name of a principal officer if the business is a corporation; of a general partner if a partnership; of a grantor if a trust.

Line 8.—Check the box that best describes the type of entity that is applying for the EIN. If not listed, check the “other” box and enter the type of entity. Do not enter N/A.
Individual.—Check this box if the individual files Schedule C or F (Form 1040) and is required to file excise, employment, or alcohol, tobacco, or firearms returns. If this box is checked, enter the individual’s SSN (social security number) in the space provided.

Plan administrator.—The term plan administrator means the person or group of persons specified as the administrator by the instrument under which the plan is operated. If the plan administrator is an individual, enter the plan administrator’s SSN (social security number) in the space provided.

New withholding agent.—If you are a new withholding agent required to file Form 1042, check the “other” box and enter in the space provided “new withholding agent.”

REMICs.—Check this box if the entity is a real estate mortgage investment conduit (REMIC). A REMIC is any entity: 1. To which an election to be treated as a REMIC applies for the tax year and all prior tax years, 2. In which all of the interests are regular interests or residual interests, 3. Which has one (and only one) class or residual interests (and all distributions, if any, with respect to such interests are pro rata), 4. In which as of the close of the 4th month ending after the startup date and each quarter ending thereafter, substantially all of its assets consist of qualified mortgages and permitted investments, and 5. Which has a tax year that is a calendar year.

For more information about REMICs, see the Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return.

Personal service corporations.—Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if: 1. The entity is a C corporation for the tax year, 2. The principal activity of the entity during the testing period (as defined in Temporary Regulations section 1.441-4T) for the tax year is the performance of personal service, 3. During the testing period for the tax year, such services are substantially performed by employee-owners, and 4. The employee-owners own 10 percent of the fair market value of the outstanding stock in the entity on the last day of the testing period for the tax year.

For more information about personal service corporations, see the instructions to Form 1120, U.S. Corporation Income Tax Return, and Temporary Regulations section 1.441-4T.

Other corporations.—This box is for any corporation other than a personal service corporation. If you check this box, enter the type of corporation (such as insurance company) in the space provided.

Other nonprofit organizations.—Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, educational organization).

Group exemption number (GEN).—If the applicant is a nonprofit organization that is a subordinate organization to be included in a group exemption letter under Revenue Procedure 80-27, enter the GEN in the space provided. If you do not know the GEN, contact the parent organization for it. GEN is a four-digit number. Do not confuse it with the nine-digit EIN.

Line 9.—Check only one box. Do not enter N/A.

Started a new business.—Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business.

Changed type of organization.—Check this box if the business is changing its type of organization, for example, if the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided the type of change made, for example, from sole proprietorship to partnership.

Purchased a going business.—Check this box if you acquired a business through purchase. Do not use the former owner’s EIN. If you already have an EIN, use that number.

Hired employees.—Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax return for which an EIN is required. Do not apply if you already have an EIN and are only hiring employees.

Created a trust.—Check this box if you created a trust, and enter the type of trust created.

Created a pension plan.—Check this box if you have created a pension plan and need this number for reporting purposes. Also, enter the type of plan created.

Banking purpose.—Check this box if you are requesting an EIN for banking purpose only, and enter the banking purpose (for example, checking, loan, etc.).

Other (specify).—Check this box if you are requesting an EIN for any reason other than those for which there are checkboxes and enter the reason.

Line 10.—If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. Trusts should enter the date the trust was legally created. Estates should enter the death date of the decedent, whose name appears on line 1.

Line 11.—Enter the last month of your accounting year or tax year. An accounting year or tax year is usually 12 consecutive months. It may be a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538, Accounting Periods and Methods.

Individuals.—Your tax year generally will be a calendar year.

Partnerships.—Partnerships generally should conform to the tax year of either its majority partners, its principal partners, or a calendar year in that order, unless it can establish a business purpose for a different tax year.

REMICs.—REMICs must have a calendar year as their tax year.

Personal service corporations.—A personal service corporation generally must adopt a calendar year unless:

1. It can establish the satisfaction of the Commissioner that there is a business purpose for having a different tax year, or
2. It elects under section 444 to have a tax year other than a calendar year.

Line 12.—If the business has or will have employees, enter on this line the date on which the business began or will begin to pay wages to the employees. If the business does not have any plans to have employees, enter N/A on this line.

New withholding agent.—Enter the date you began or will begin to pay income to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

Line 15.—Generally, enter the exact type of business being operated (for example, advertising agency, farm, labor union, real estate agency, steam laundry, rental of coin-operated vending machine, investment club, etc.).

Governmental.—Enter the type of organization (state, county, school district, or municipality, etc.)

Nonprofit organization (other than governmental).—Enter whether organized for religious, educational, or humane purposes, and the principal activity (for example, religious organization—hospital; charitable).

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

Contract construction.—Specify whether general contracting or special trade contracting. Also, show the type of work normally performed (for example, general contractor for residential buildings, electrical subcontractor, etc.).

Trade.—Specify the type of sales and the principal line of goods sold (for example, wholesale dairy products, manufacturer’s representative for mining machinery, retail hardware, etc.).

Manufacturing.—Specify the type of establishment operated (for example, sawmill, vegetable cannery, etc.).

Signature block.—For a trust, the trustee should sign this form. For an estate of a decedent, insolvent, etc., the administrator or other fiduciary should sign it. If the business is a partnership, a general partner should sign. For a corporation, a principal officer should sign this form.