

# Application for Employer Identification Number

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

**EIN**  
 OMB No. 1545-0003  
 Expires 4-30-94

Please type or print clearly.

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

**2** Trade name of business, if different from name in line 1 \_\_\_\_\_

**3** Executor, trustee, "care of" name \_\_\_\_\_

**4a** Mailing address (street address) (room, apt., or suite no.) \_\_\_\_\_

**5a** Address of business (See instructions.) \_\_\_\_\_

**4b** City, state, and ZIP code \_\_\_\_\_

**5b** 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.) ▶ \_\_\_\_\_

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

<input type="checkbox"/> Individual SSN _____	<input type="checkbox"/> Estate	<input type="checkbox"/> Trust
<input type="checkbox"/> REMIC _____	<input type="checkbox"/> Plan administrator SSN _____	<input type="checkbox"/> Partnership
<input type="checkbox"/> State/local government	<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> Other corporation (specify) _____
<input type="checkbox"/> Other nonprofit organization (specify) _____	<input type="checkbox"/> National guard	<input type="checkbox"/> Farmers' cooperative
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Federal government/military	<input type="checkbox"/> Church or church controlled organization

If nonprofit organization enter GEN (if applicable) \_\_\_\_\_

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

Foreign country _____	State _____
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**9** Reason for applying (Check only one box.)

<input type="checkbox"/> Started new business	<input type="checkbox"/> Changed type of organization (specify) ▶ _____
<input type="checkbox"/> Hired employees	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Created a pension plan (specify type) ▶ _____	<input type="checkbox"/> Created a trust (specify) ▶ _____
<input type="checkbox"/> Banking purpose (specify) ▶ _____	<input type="checkbox"/> Other (specify) ▶ _____

**10** Date business started or acquired (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." \_\_\_\_\_

Nonagricultural	Agricultural	Household
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**14** Principal activity (See instructions.) ▶ \_\_\_\_\_

**15** Is the principal business activity manufacturing? \_\_\_\_\_  Yes  No

If "Yes," principal product and raw material used ▶ \_\_\_\_\_

**16** To whom are most of the products or services sold? Please check the appropriate box.  Business (wholesale)

Public (retail)  Other (specify) ▶ \_\_\_\_\_  N/A

**17a** Has the applicant ever applied for an identification number for this or any other business? \_\_\_\_\_  Yes  No

**Note:** If "Yes," please complete lines 17b and 17c.

**17b** If you checked the "Yes" box in line 17a, give applicant's true name and trade name, if different than name shown on prior application.

True name ▶ \_\_\_\_\_ Trade name ▶ \_\_\_\_\_

**17c** 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 _____
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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.

Name and title (Please type or print clearly.) ▶ \_\_\_\_\_ Telephone number (include area code) \_\_\_\_\_

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

Please leave blank ▶	Geo.	Ind.	Class	Size	Reason for applying
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## General Instructions

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

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	7 min.
<b>Learning about the law or the form</b> . . . . .	21 min.
<b>Preparing the form</b> . . . . .	42 min.
<b>Copying, assembling, and sending the form to IRS</b> . . . . .	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0003), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where To Apply**.

**Purpose.**—Use Form SS-4 to apply for an employer identification number (EIN). 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

- You pay wages to one or more employees.
- You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer.
- 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**, Profit or Loss From Farming, of **Form 1040**, U.S. Individual Income Tax Return, must use EINs if they have a Keogh plan or 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, except an IRA trust, unless the IRA trust is required to file **Form 990-T**, Exempt Organization Business Income Tax Return, to report unrelated business taxable income or is filing Form 990-T to obtain a refund of the credit from a regulated investment company.
- Estates
- Partnerships
- REMICS (real estate mortgage investment conduits)
- Corporations
- Nonprofit organizations (churches, clubs, etc.)
- Farmers' cooperatives
- Plan administrators

**New Business.**—If you become the new owner of an existing business, **DO NOT** 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 already have an EIN, you may need to get a new one if either the organization or ownership of your business changes. If you incorporate a sole proprietorship or form a partnership, you must get a new EIN. However, **DO NOT** apply for a new EIN if you change only the name of your business.

**File Only One Form 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 an EIN by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. **DO NOT** show your social security number as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue service center for your filing area. (See **Where To Apply** below.) Make your check or money order 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**, Taxpayers Starting a Business.

**How To Apply.**—You can apply for an EIN either by mail or by telephone. You can get an EIN immediately by calling the Tele-TIN phone number for the service center for your state, or you can send the completed Form SS-4 directly to the service center to receive your EIN in the mail.

**Application by Tele-TIN.**—The Tele-TIN program is designed to assign EINs by telephone. Under this program, you can receive your EIN over the telephone and use it immediately to file a return or make a payment.

To receive an EIN by phone, complete Form SS-4, then call the Tele-TIN phone number listed for your state under **Where To Apply**. The person making the call must be authorized to sign the form (see **Signature block** on page 3).

An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right-hand corner of the form, sign and date it, and promptly mail it to the Tele-TIN Unit at the service center address for your state.

**Application by mail.**—Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks.

**Note:** The Tele-TIN phone numbers listed below will involve a long-distance charge to callers outside of the local calling area, and should only be used to apply for an EIN. Use 1-800-829-1040 to ask about an application by mail.

### Where To Apply.—

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

Call the Tele-TIN phone number shown or file with the Internal Revenue service center at:

Florida, Georgia, South Carolina	Atlanta, GA 39901 (404) 455-2360
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501 (516) 447-4955

New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501 (508) 474-9717
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999 (816) 926-5999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255 (215) 961-3980
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999 (606) 292-5467
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301 (512) 462-7845
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201 (801) 625-7645
California (all other counties), Hawaii	Fresno, CA 93888 (209) 456-5900
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501 (901) 365-5901

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 or call (215) 961-3980.

## 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.**—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 who already has an EIN should use that number.

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

**Note:** Use the full legal name entered on line 1 on all tax returns to be filed for the entity. However, if a trade name is entered on line 2, use only the name on line 1 or the name on line 2 consistently when filing tax returns.

**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. Print or type the first name, middle initial, and last name.

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

**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; and of a grantor if a trust.

**Line 8a.**—Check the box that best describes the type of entity that is applying for the EIN. If not specifically mentioned, 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 has a Keogh plan or 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 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 class of residual interests (and all distributions, if any, with respect to such interests are pro rata),
4. In which as of the close of the 3rd month beginning after the startup date and at all times thereafter, substantially all of its assets consist of qualified mortgages and permitted investments,
5. Which has a tax year that is a calendar year, and
6. With respect to which there are reasonable arrangements designed to ensure that: (a) residual interests are not held by disqualified organizations (as defined in section 860E(e)(5)), and (b) information necessary for the application of section 860E(e) will be made available.

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(f)) 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.
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, an 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, 1980-1 C.B. 677, 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 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 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 date of death 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 (1) its majority partners; (2) its principal partners; (3) the tax year that results in the least aggregate deferral of income (see Temporary Regulations section 1.706-1T); or (4) some other tax year, if (a) a business purpose is established for the fiscal year, or (b) the fiscal year is a "grandfather" year, or (c) an election is made under section 444 to have a fiscal year. (See the Instructions for Form 1065, U.S. Partnership Return of Income, for more information.)

**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 to 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 14.**—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.**—The application must be signed by: (1) the individual, if the person is an individual, (2) the president, vice president, or other principal officer, if the person is a corporation, (3) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization, or (4) the fiduciary, if the person is a trust or estate.