



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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CC:PA:APJP:1 [REDACTED]
COR-138775-01

[REDACTED]

Dear [REDACTED]:

This is in response to your letter dated June 30, 2001, wherein you ask whether [REDACTED], an unincorporated business trust organization, may secure an Employer Identification Number ("EIN") in order to open a securities account with a brokerage firm. You indicate in the letter that it is not within normal operating procedures for the brokerage firm to open any account without such number. Attached to your correspondence is a letter from the Internal Revenue Service ("Service"), dated April 9, 2001, which states that, because the trust is an unincorporated business trust, it does not need to apply for a tax identification number.

Section 6109(a)(1) of the Internal Revenue Code ("Code") states that "[a]ny person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person." Similarly, section 301.6109-1(b)(1) of the Regulations on Procedure and Administration ("Regulations") states that "[e]very person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and accompanying instructions." Pursuant to section 301.6109-1(a)(1) of the regulations, EINs are used to identify employers and persons other than individuals that are required to furnish a taxpayer identifying number. Finally, section 301.6109-1(d)(4)(ii) provides that an EIN is used for business taxes as required by returns, statements and other documents.

Therefore, before the Service will issue the unincorporated business trust an EIN, the trust must establish the need for such number using Form SS-4. If the trust will not need an EIN, it will not be issued by the Service.

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If you have any questions, please contact Rob Desilets, Jr. at 202-622-4910.

Sincerely,

John J. McGreevy
Assistant to the Branch Chief, Branch 1
Administrative Provisions and Judicial
Practice Division