

This publication provides general information on Employer Identification Numbers (EINs).

The topics included are:

What is an EIN?

Information by type of business entity.

When you need a new EIN.

How to apply for an EIN.

How to complete Form SS-4.

Where to apply for an EIN.

How to avoid common problems.

Table of Contents

I	What is an EIN?	3
II	Special Rules Regarding Entity Classification Elections	3
III	Information by Type of Business Entity	3
	Sole Proprietor	3
	Corporation	4
	Partnership	6
	Estate	6
	Trust	7
	Employee Plans	8
	Exempt Organizations	9
IV	Employment and Excise Taxes	10
	Employment Taxes	10
	Excise Taxes	11
V	Decision Charts: Do You Need a New EIN?	12
VI	How to Apply for an EIN	16
VII	How to Complete Form SS-4	17
VIII	Where to Apply for an EIN	31
IX	CAUTION: Avoid Common Problems	32

What is an EIN?

An Employer Identification Number (EIN) is a nine digit number that IRS assigns in the following format: 00-0000000. However, for employee plans an alpha (for example, P) or the plan number (e.g., 003) may follow the EIN. The IRS uses the number to identify taxpayers who are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Warning: Please be advised that it is against the law to use an Employer Identification Number for anything other than business use or to be used as a Social Security Number.

Special Rules Regarding Entity Classification Elections

There are special rules and procedures for classification elections made on Form 8832 (Entity Classification Election). Those rules and procedures are not reflected in this publication. The results explained in this publication may be different when accomplished by means of an entity classification election. For further information regarding entity classification elections and EINs see Income Tax Regulation sections 301.7701-1,-2,-3, as well as Form 8832 (Entity Classification Election).

Information by Type of Business Entity

This section contains the following information:

- definitions of various entity types.
- which forms each entity type may file.
- when you need a new EIN.
- when you don't need a new EIN.

Sole Proprietor

Definition:

- An individual operating a business.
- The business doesn't exist separately from the owner.
- The individual accepts the risks of business to the extent of all his or her assets, whether used in the business or used personally.

Note: An individual who pays wages to a household (domestic) employee must request an EIN as a sole proprietor.

Forms(s):

Business profits or losses are reported on Form 1040–Schedule C, Schedule C-EZ, or Schedule F. A sole proprietor may also be required to file other returns that apply (such as employment tax returns).

You need a new EIN if:

- You file bankruptcy under Chapter 7 (liquidation) or Chapter 11 (reorganization) of the Bankruptcy Code.
- You incorporate.
- You take in partners and operate as a partnership.
- You buy or inherit an existing business that you operate as a sole proprietorship. You can't use the EIN of the former owner, even if he or she is your spouse.

You don't need a new EIN if:

- You change the name of your business.
- You change your location or add locations (stores, plants, enterprises or branches of the entity).
- You operate multiple businesses (including stores, plants, enterprises or branches of the entity).
- You may not transfer your EIN if you sell or otherwise transfer your business. The new operator may not use your EIN.

Note: A Sole Proprietor cannot file a corporate tax return unless they are filing as a Limited Liability Corporation. Form 8832 must be filed to change the Sole Proprietor filing requirement to a Corporation.

Corporation

Definition:

- A person or group of people who incorporate by receiving a charter from their Secretary of State.
- Includes associations, joint stock companies, insurance companies, and trusts and partnerships that operate as associations or corporations.

Form(s):

Corporations usually file a Form 1120 series return plus other returns that apply (such as employment tax returns). The Form 1120 series returns are as follows:

- Form 1120, U.S. Corporation Income Tax Return
- Form 1120-A, U.S. Corporation Short-Form Income Tax Return

- Form 1120-SF, U.S. Income Tax Return for Designated Settlement Funds (Under section 468B)
- Form 1120F, U.S. Income Tax Return of a Foreign Corporation
- Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation
- Form 1120-H, U.S. Income Tax Return for Homeowners Associations
- Form 1120L, U.S. Life Insurance Company Income Tax Return
- Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons
- Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return
- Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations
- Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts
- Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies
- Form 1120S, U.S. Income Tax Return for an S Corporation

IRS assigns an EIN to the corporation. The EIN stays with the corporation if it is sold.

You need a new EIN if:

- You are a subsidiary of a corporation and currently use the parent's corporate EIN.
- You become a subsidiary of a corporation.
- The corporation becomes a partnership or a sole proprietorship.
- You create a new corporation after a statutory merger.

You don't need a new EIN if:

- You are a division of a corporation.
- After a corporate merger, the surviving corporation uses its existing EIN.
- A corporation declares bankruptcy.
- Your business name changes.
- You change your location or add locations (stores, plants, enterprises or branches).
- You choose to be taxed as an S Corporation.
- After a corporate reorganization, you only change identity, form, or place of organization. For example, a business may incorporate in another state as a new corporate entity.

Partnership

Definition:

- A partnership is the relationship existing between two or more persons who join together to carry on a trade or business. Each partner contributes money, property, labor or skill, and expects to share in the profits and losses of the business.
- Partners can be individuals, corporations, trusts, estates and other partnerships.

Form(s):

- A partnership files Form 1065, U.S. Partnership Return of Income, plus other returns that apply (such as employment tax returns).

You need a new EIN if:

- You incorporate.
- One partner takes over and operates as a sole proprietorship.
- You end an old partnership and begin a new one.

You don't need a new EIN if:

- Fifty percent or more of the ownership of the partnership (measured by interests in capital and profits) changes hand within a twelve-month period (terminated partnership under Reg. 301.6109-1).
- A partnership declares bankruptcy.
- The partnership name changes.
- You change the location of the partnership or add locations.

Estate

Definition:

- An estate is created upon the death of an individual.
- A decedent's estate is a separate legal entity for federal tax purposes.
- Consists of real and/or personal property of the deceased person.

Form(s):

Estates file either Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return or Form 1041, U.S. Fiduciary Return of Income, plus other returns that apply (such as employment tax returns).

You need a new EIN if:

- A trust is created with estate funds. Such a trust is not simply a continuation of the estate.
- You represent an estate that operates a business after the owner's death.

You don't need a new EIN if:

- The administrator, personal representative, or executor changes his or her name or address.

Trust

Definition:

- A trust (except for a grantor type trust) is a separate legal entity for federal tax purposes.
- A trust may be created during an individual's life or upon his or her death under a will.
- Includes guardianships, conservatorships, GNMA and FNMA pools.

Form(s):

Form 1041, U.S. Fiduciary Return of Income, plus other returns that apply (such as employment tax returns).

You need a new EIN if:

- A trust changes to an estate.
- A living or intervivos trust changes to a testamentary trust.
- A living trust terminates by distributing its property to a residual trust.

You don't need a new EIN if:

- The trustee changes.
- The grantor or beneficiary changes his or her name or address.

You need a separate EIN if:

- One person is the grantor/maker of many trusts. Separate trusts that are commingled to administer assets must file separate returns and have separate EINs. For example, if you have a trust for each of your grandchildren, each trust must have a separate EIN. However, a single trust with several beneficiaries has only one EIN.

Employee Plans

Definition:

- A permanent arrangement under which an employer provides benefits for employees.
- The employer/sponsor and/or the plan administrator file the applicable returns.

Sponsor:

The employer/sponsor may be one of the following entity types:

- An employer, when a single employer establishes or maintains an employee benefit plan.
- An employee organization, when an employee organization-establishes or maintains a plan.
- An association, committee, joint board of trustees or similar group of representatives who establish or maintain the plan.

Administrator:

- The administrator is the person or group of persons specifically designated as plan administrator in the documents under which the plan operates.
- We issue an administrator EIN to a person, a group of persons, a business, or a corporate entity. If the administering entity already has an EIN, use that number for the administrator on all Form 5500 returns.

Form(s):

Employee plans usually file Form 5500 series return plus other returns that apply (such as employment taxes). The major employee plan forms are listed below:

- Form 5500, Annual Return/Report of Employee Benefit Plan (with 100 or more participants)
- Form 5500-C/R, Return/Report of Employee Benefit Plan (with fewer than 100 participants)
- Form 5500EZ, Annual Return of One-Participant (Owners and Their Spouses) Pension Benefit Plan

For more information on employee plans call our toll-free number 1-800-TAX-FORM and ask for Package 5500.

Note: If the employer/sponsor entity already has an EIN, use that number on all Form 5500 series returns.

Exempt Organizations

Definition:

- A non-profit organization granted an exemption from certain taxes by the Internal Revenue Service under Section 501 of the Internal Revenue Code.
- Organizations seeking exempt status must file an application with the District Director of the Key District in your area. To decide which application form is needed for your organization, refer to Publication 557, Tax-Exempt Status for Your Organization.

Form(s):

Exempt organizations usually file a Form 990 series return plus other returns that apply (such as employment tax returns). The exempt organization forms are listed below:

- Form 990, Return of Organizations Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons
- Form 990-C, Farmers Cooperative Association Income Tax Return
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Charitable Trusts Treated as a Private Foundation
- Form 990-T, Exempt Organization Business Income Tax Return
- Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code
- Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax

You can get Publication 557 or applications for exempt status from the IRS Forms Distribution Center for your state or by calling our toll-free number, 1-800-TAX FORM.

Employment and Excise Taxes

Employment Taxes

Definition:

- If you have one or more employees, you will generally be required to withhold federal income tax from their wages. You also may be subject to social security and medicare taxes under the Federal Insurance Contributions Act (FICA) and federal unemployment tax under the Federal Unemployment Tax Act (FUTA).

Form(s):

Social security, medicare, and withheld income tax are usually reported on Form 941, Employer's Quarterly Federal Tax Return. The exceptions are:

- If your employees are agricultural workers, use Form 943, Employer's Annual Tax Return for Agricultural Employees.
- If your employees do household work in your private, non-farm home (for example, child care, housekeeping, or gardening work) attach Schedule H, Household Employment Taxes to your Form 1040.

Note: Household employers are not required to file Form SS-4 to get an EIN. To have an EIN assigned to you, write "None" in the space for the EIN on Form 1040, Schedule H when you file it.

Nonpayroll income tax withholding on payments made after December 31, 1993, will no longer be reported on Form 941. The nonpayroll items including backup withholding and withholding for pensions, annuities, IRAs, and gambling winnings will be reported on Form 945, Annual Return of Withheld Federal Income Tax. The return is due January 31 of the preceding year. Continue to file Form 941 quarterly to report any employment tax and withholding from wages.

Report federal unemployment tax on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return or Form 940EZ, a simplified version of Form 940.

Note: FUTA taxes for household employees are generally reported on Schedule H which is attached to Form 1040.

Note: Start your business off right—pay your taxes the easy way, pay through the Electronic Federal Tax payment System (EFTPS). For more information call 1-800-Tax Form, and request Publication 966, EFTPS.

Excise Taxes

Definition:

A tax on the manufacture, sale, or consumption of a specific commodity. Examples are fuel taxes, environmental taxes, communications and air transportation taxes.

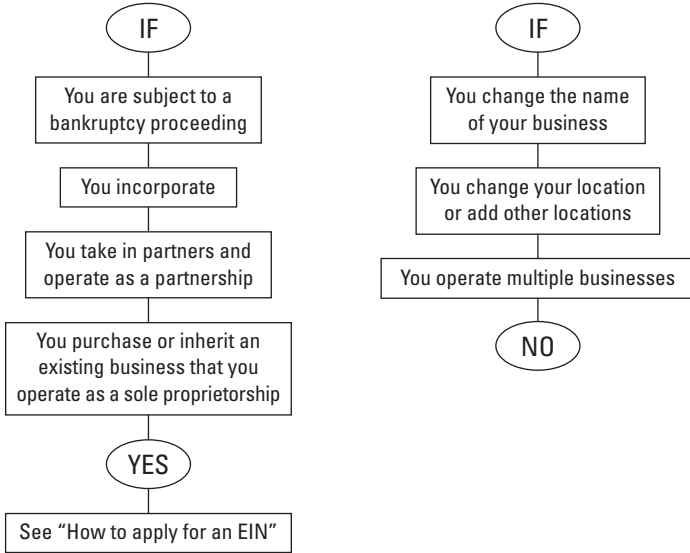
Form(s):

Most excise taxes are reported on Form 720, Quarterly Federal Excise Tax Return. Certain excise taxes are reported on different forms and to other organizations. Those excise taxes and forms are:

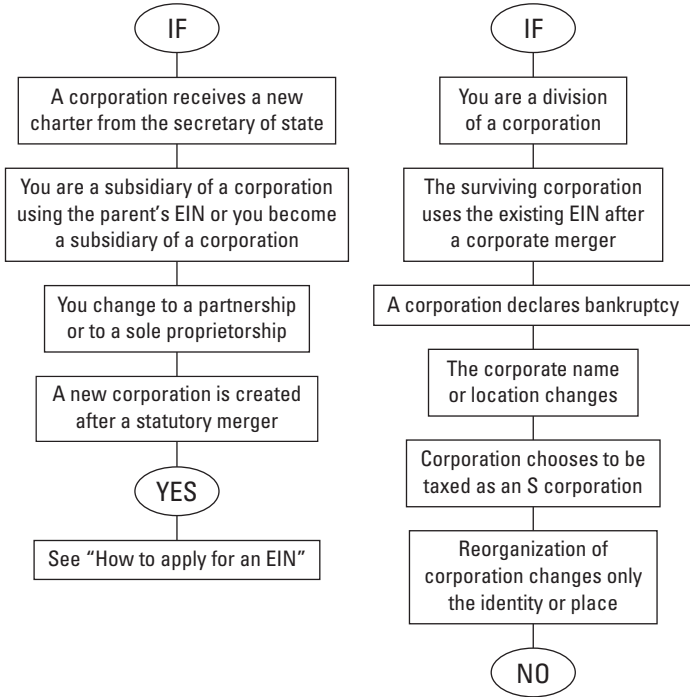
- Form 2290, Highway Use Tax
- Form 730, Tax on Wagering
- Form 11-C, Occupational Tax Return and Application for Registry-Wagering
- ATF Form 5300.26, Firearms, and ATF Form 5630.5, Alcohol, Tobacco, and Firearms

Do you need a new EIN?

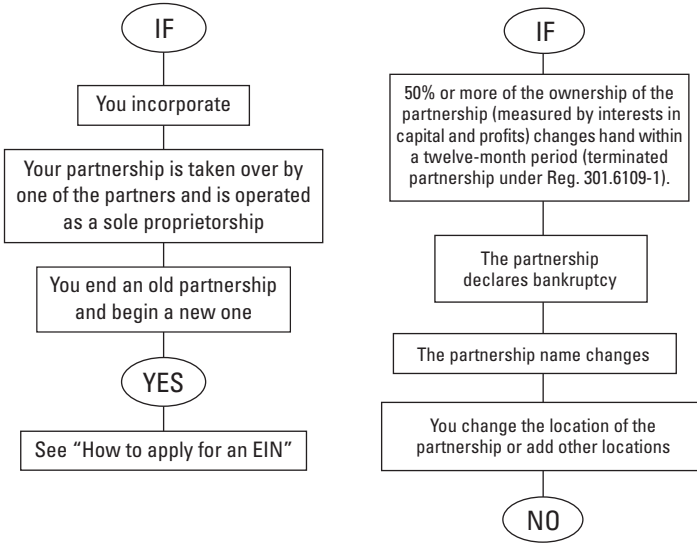
Sole Proprietors



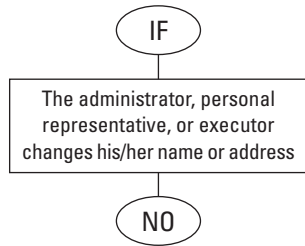
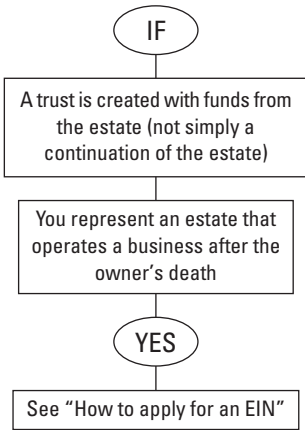
Corporations



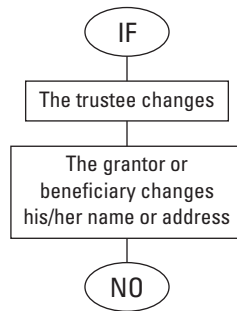
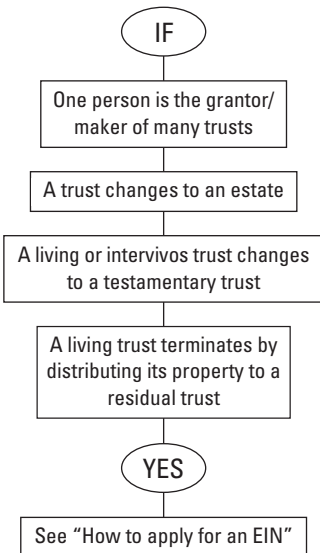
Partnerships



Estate



Trust



How to Apply for an EIN

Use Form SS-4 to apply for an EIN either by mail or by telephone. You can get an EIN within minutes by calling the Tele-TIN phone number for your state, or you can send the completed Form SS-4 to your local IRS service center to get your EIN by mail. You need a completed Form SS-4 to apply for an EIN by either method.

Application by Tele-TIN:

Follow the steps below:

1. Complete Form SS-4. Call the Tele-TIN phone number listed for your state under WHERE TO APPLY FOR AN EIN.
2. Write the EIN the IRS representative gives you in the upper right-hand corner of Form SS-4, above the phrase "Official Use Only". Sign and date the Form SS-4. Then either:
 - a. Mail it within 24 hours to the Tele-TIN Unit at the service center address for your state, or;
 - b. FAX it to the IRS within 24 hours with a cover sheet identifying your Form SS-4 as a Tele-TIN submission. Please enter the following information on the FAX cover sheet:

Date: date you faxed it.

Attention: IRS TELE-TIN OFFICE

Form SS-4

Employee Name/Number: employee identification number or name the IRS employee gave you.

Phone Number: your phone number.

Your Name:

Your Identification Number: your SSN or EIN.

Number of Pages:

See WHERE TO APPLY FOR AN EIN for FAX numbers and mailing address information.

Note: The Tele-TIN phone numbers listed in WHERE TO APPLY FOR AN EIN involve a long-distance charge to callers outside of the local calling area. Use these numbers **only** to apply for an EIN.

Application by Mail:

Complete Form SS-4 at least 4 to 5 weeks before you need an EIN. Sign and date the SS-4. Mail it to the service center address for your state. We will send your EIN by mail within 4 weeks. See WHERE TO APPLY FOR AN EIN for address information.

Consolidated Form SS-4 Applications by Fiduciaries

A fiduciary representing 10 or more estates or trusts may submit a single Form SS-4 requesting a block of EINs. However, the trusts or estates must not be subject to employment or excise taxes. For more information, refer to Revenue Procedure 89-37, 1989-1.

Taxpayer Representative Authorizations

IRS can't issue EINs to third parties unless we have received Form 2848, Power of Attorney, at your local service center. Taxpayer representatives can get an EIN for their clients by sending (by FAX or mail) a completed Form SS-4 with Form 2848 attached, to the local IRS Service Center. IRS will contact the authorized taxpayer representative by phone or mail with the client's EIN. The Form 2848 applies only to releasing the EIN to the authorized taxpayer representative.

How to Complete Form SS-4, Application for EIN

- Get Form SS-4 from your local IRS office or call 1-800-TAX-FORM to request the form by mail.
- Read the instructions on Form SS-4.
- After reading the instructions, find your entity type (for example, sole proprietor, corporation, partnership, etc.)
THIS IS NOT AN ELECTION FOR A TAX CLASSIFICATION OF AN ENTITY. For such elections see Form 8832 (Entity Classification Election).
- Follow the line-by-line instructions for your entity type.

Sole Proprietor/Individual

- | | |
|-----------------|--|
| Line 1 | Always enter the owner's name. |
| Line 2 | Always enter the business name. |
| Line 3 | N/A |
| Line 4a | Enter your mailing address. |
| Line 4b | Enter your city, state and zip code. |
| Lines 5a and 5b | Enter only if different from mailing address. |
| Line 6 | Enter the county and state where your principal business is located. |
| Line 7 | N/A |
| Line 8a | Check the box marked "Individual" and enter your SSN. |

You are required to have an EIN if:

- you file Schedule C, C-EZ or F (Form 1040) and have a Keogh plan, or;
- you are required to file excise, employment, or alcohol, tobacco, or firearms returns, or;
- you are required to report amounts withheld from income paid to certain nonresident alien individuals, foreign partnerships and foreign corporations on Form 1042.

- Line 9 Check one box. Don't enter N/A.
- Line 10 Enter the date you first started your business.
- Line 11 Enter the last month of your accounting year or tax year.
- Line 12 Enter the date the business began or will begin to pay wages to employees. See EMPLOYMENT TAXES under BUSINESS ENTITIES for the return(s) you need to file. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you plan to hire, if none, enter 0.
- Line 14 Enter the exact type of business you operate (i.e., advertising agency, real estate agency, etc.)
- Line 15 Check "Yes" if your business is manufacturing. Enter the principal product and raw material used. Check "No" if your business isn't manufacturing.
- Line 16 Check the appropriate box to indicate to whom most of your products or services are sold. Check N/A if you don't sell products or services.
- Line 17a Check "Yes" if you have previously applied for an EIN. Otherwise, check "No". If you already have an EIN as a sole proprietor, use that EIN. If you have multiple outlets, you should file a consolidated return using one EIN.
- Line 17b If you checked "Yes" on Line 17a, enter your name and business trade name **only** if they are different than on the previously filed Form SS-4. Please also write in what entity type this was (for example, corporation, trust, etc.)
- Line 17c If you checked "Yes" on Line 17a, enter the date, city, and state where you previously filed Form SS-4. Enter the previous EIN assigned, if you know it.

Name and Title block	Print your name and title (i.e. owner, president, vice-president, etc.)
Telephone Number block	Enter the telephone number where we can reach you if we have questions about your application.
Signature block	The individual must sign.

Corporation

Line 1	Always enter the corporate name as it appears on the corporate charter. If this is only a name change you don't need a new EIN.
Line 2	Always enter your Doing Business As (DBA) name.
Line 3	N/A
Line 4a	Enter your mailing address.
Line 4b	Enter your city, state and zip code.
Lines 5a and 5b	Enter only if different from the mailing address.
Line 6	Enter the county and state where your principal business is located.
Line 7	Enter the first name, middle initial, last name and Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) of the principal officer.
Line 8a	Check either "Personal Service Corporation" or "Other Corporation". If you check "Other Corporation", write in the type of corporate tax return you will be filing. (See CORPORATION under BUSINESS ENTITIES for the types of corporate returns.)
Line 8b	Enter the name of the state or foreign country where the business is formed.
Line 9	Check only one box. Do not enter N/A.
Line 10	Enter the starting date of the business. If you acquired an operating corporation, enter the date you acquired the business.
Line 11	Enter the month the corporate filing year ends.

- Line 12 Enter the date the business began or will begin to pay wages to employees. See EMPLOYMENT TAXES under BUSINESS ENTITIES for the return(s) you must file. Enter N/A if you have no employees.
- Line 13 Enter the highest number of employees you plan to hire, enter 0 if none.
- Line 14 Enter the exact type of corporation you plan to operate (i.e., advertising agency, real estate agency, etc.)
- Line 15 Check "Yes" if your business is manufacturing. Enter the principal product and raw material you use. Check "No" if your business isn't manufacturing.
- Line 16 Check the appropriate box to indicate to whom most of your products or services are sold. Check N/A if no sales.
- Line 17a Check "Yes" if you have previously applied for an EIN; otherwise, check "No". If you were issued an EIN for the same chartered corporation, continue to use that EIN even if you change the name of the corporation.
- Line 17b If you checked "Yes" on Line 17a, enter your name and business trade name **only** if different than shown on the previously filed Form SS-4. Please show what type entity this was (for example, corporation, trust, etc.)
- Line 17c If you checked "Yes" on Line 17a, enter the date, city, and state where you filed your previous Form SS-4. Enter the previous EIN assigned to you, if you know it.

Name and Title block Print your name and title (i.e. owner, president, vice-president, etc.)

Telephone Number block Enter the telephone number where we can reach you if we have questions about your application.

Signature block The president, vice-president, or other principal officer must sign.

Note: If you wish to become a small business corporation, please file Form 2553, Election by a Small Business Corporation.

Partnership

- Line 1 Enter legal name as it appears in the partnership agreement.
- Line 2 **Always** enter the business name of the partnership.
- Line 3 N/A
- Line 4a Enter your mailing address.
- Line 4b Enter your city, state and zip code.
- Lines 5a and 5b Enter **only** if different from the mailing address.
- Line 6 Enter the county and state where the partnership is located.
- Line 7 Enter the first name, middle initial, last name and Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) of the principal officer.
- Line 8a Check "Partnership".
- Line 9 Check only one box. Do not enter N/A.
- Line 10 Enter the starting date of the business.
- Line 11 A partnership generally uses the tax year of either: its majority partner; its principal partners; the tax year that results in the least aggregate deferral of income, or; some other tax year, if a business purpose is established for the fiscal year, or the fiscal year is a grandfather year, or is made under section 444 of the Code to have a fiscal year.
- Line 12 Enter the date the business began or will begin to pay wages to employees. (See EMPLOYMENT TAXES under BUSINESS ENTITIES for the return(s) you must file.) If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you plan to hire. Enter 0, if none.
- Line 14 Enter the exact type of partnership you plan to operate.
- Line 15 Check "Yes" if your partnership is manufacturing. Enter the principal product and raw material you use. Check "No" if your business isn't manufacturing.
- Line 16 Check the appropriate box to indicate to whom most of your products or services are sold. Check N/A if no sales.

- Line 17a Check "Yes" if you previously applied for an EIN. Otherwise, check "No". (A partnership may operate multiple businesses and still have the same terms of agreement. In this case, no new EIN is needed.)
- Line 17b If you checked "Yes" on Line 17a, enter your name and business trade name **only** if different than shown on the previously filed Form SS-4. Please also show what type entity this was (for example, corporation, trust, etc.)
- Line 17c If you checked "Yes" on Line 17a, enter the date, city, and state where you filed your previous Form SS-4. Enter the previous EIN assigned to you, if you know it.
- Name and Title block Print your name and title (i.e., officer, partner, etc.)
- Telephone Number block Enter the telephone number where we can reach you if we have questions about your application.
- Signature block A responsible and duly authorized member or officer having knowledge of partnership affairs must sign.

Trust

- Line 1 **Always** enter the name of the trust as it appears on the trust agreement. You don't need a new EIN if you are only changing a name.
- Line 2 N/A
- Line 3 **Always** enter the name of the trustee or fiduciary. If a designated person receives tax information, enter that person's name as the care of person.
- Line 4a Enter your mailing address.
- Line 4b Enter your city, state and zip code.
- Lines 5a and 5b Enter **only** if different from the mailing address.
- Line 7 Enter the first name, middle initial, last name and Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) of the principal officer.
- Line 8a Check "Trust".

- Line 9 Check “Created a trust”. Specify the type of trust created. (NOTE: Certain grantor trusts created in tax years beginning on or after January 1, 1981, shouldn’t file Form 1041, so they **don’t** need an EIN.)
- Line 10 Enter the date the trust was created.
- Line 11 Enter the last month of your accounting year or tax year.
- Line 12 Enter the date the trust began or will begin to pay wages to employees. See EMPLOYMENT TAXES under BUSINESS ENTITIES for the return(s) you must file. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you plan to hire. Enter 0 if none.
- Line 14 Enter the exact type of trust you plan to operate.
- Line 15 Check “Yes” if the trust is involved in manufacturing. Enter the principal product and raw material you use. Check “No” if your business isn’t manufacturing.
- Line 16 Check the appropriate box to indicate to whom most of your products or services are sold. Check N/A if no sales.
- Line 17a Check “Yes” if you have previously applied for an EIN. Otherwise, check “No”.
- Line 17b If you checked “Yes” on Line 17a, enter your name and business trade name **only** if different than on the previously filed Form SS-4. Please also show what type entity this was (for example, corporation, trust, etc.)
- Line 17c If you checked “Yes” on Line 17a, enter the date, city, and state where you filed your previous Form SS-4. Enter the previous EIN assigned to you, if you know it.
- Name and Title block Print your name and title (i.e, fiduciary, trustee, etc.)
- Telephone Number block Enter the telephone number where we can reach you if we have questions about your application.

Signature
block The fiduciary must sign.

**GNMA
POOLS (GOVERNMENTAL NATIONAL MORTGAGE
ASSOCIATION)**

Note: If you need an EIN for a Federal National Mortgage Association (FNMA) Pool, you must apply at the Philadelphia Service Center. See WHERE TO APPLY FOR AN EIN for address information.

Line 1 **Always** enter the pool number. Don't enter leading zeros. For example, enter GNMA Pool 00979AB as 979AB.

Line 2 N/A

Line 3 Enter the name of the trustee. If a designated person receives tax information, enter that person's name as the "care of" person.

Line 4a Enter your mailing address.

Line 4b Enter your city, state and zip code.

Lines 5a
and 5b Enter **only** if different from the mailing address.

Line 6 Enter the county and state where the "GNMA Pool" is located.

Line 7 N/A

Line 8a Check "Other" and write in "GNMA Pool".

Line 9 Check "Created a trust" and write in "GNMA Pool". Note that the EIN stays with the pool if it is traded from one financial institution to another.

Line 10 Enter the date the pool was created.

Line 11 Enter 12 as the fiscal year ending month.

Line 12 Enter the date the trust began or will begin to pay wages to employees. See EMPLOYMENT TAXES under BUSINESS ENTITIES for the return(s) you must file. If you have no employees, enter N/A.

Line 13 Enter the highest number of employees you plan to hire. Enter 0 if none.

Line 14–16 N/A

Line 17a Check "Yes" if you previously applied for an EIN. Otherwise, check "No".

Line 17b If you checked “Yes” on Line 17a, enter your name and business trade name **only** if different than on the previously filed Form SS-4. Please also show what type entity this was (for example, corporation, trust, etc.)

Line 17c If you checked “Yes” on Line 17a, enter the date, city, and state where you filed your previous Form SS-4. Enter the previous EIN assigned to you, if you know it.

Name and Title block Print your name and title (i.e, fiduciary, trustee, etc.)

Telephone Number block Enter the telephone number where we can reach you if we have questions about your application.

Signature block The fiduciary must sign.

Estate (Decedent)

Line 1 **Always** enter the decedent’s name followed by the word Estate (for example, John Oak Estate).

Line 2 N/A

Line 3 Enter the name of the Executor/Executrix, Administrator/Administratrix, Personal Representative or other fiduciary. If a designated person receives tax information, print or type that person’s name as the “care of” person.

Line 4a Enter your mailing address.

Line 4b Enter your city, state, and zip code.

Lines 5a and 5b Enter **only** if different from the mailing address.

Line 6 Enter the county and state where the estate is located.

Line 7 N/A

Line 8a Check “Estate”.

Line 9 Check “Other” and enter “Estate”.

Line 10 Enter the date of death.

Line 11 Enter the last month of your accounting year or tax year.

- Line 12 Enter the date the estate began or will begin to pay-wages to employees. See EMPLOYMENT TAXES under BUSINESS ENTITIES for the return(s) you must file. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you plan to hire. Enter 0 if none.
- Line 14–16 N/A
- Line 17a Check “Yes” if you previously applied for an EIN. Otherwise, check “No”. (If an estate is used to create a trust, the trust is considered a different entity type and a new EIN is needed.)
- Line 17b If you checked “Yes” on Line 17a, enter your name and business trade name **only** if different than on the previously filed Form SS-4. Please also show what type entity this was (for example, corporation, trust, etc.)
- Line 17c If you checked “Yes” on Line 17a, enter the date, city, and state where you filed your previous Form SS-4. Enter the previous EIN assigned to you, if you know it.
- Name and Title block Print your name and title (i.e., executor, administrator, etc.)
- Telephone Number block Enter the telephone number where we can reach you if we have questions about your application.
- Signature block The fiduciary must sign.

Employee Plans

- Line 1 **Always** enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.
- Line 2 Enter the name of plan administrator **only** if different from line 1.
- Line 3 N/A
- Line 4a Enter your mailing address.
- Line 4b Enter your city, state, and zip code.
- Lines 5a and 5b Enter **only** if different from the mailing address.

- Line 6 Enter the county and state where the employee plan is located.
- Line 7 N/A
- Line 8a Check "Plan Administrator". If the plan administrator is an individual, enter the administrator's SSN in the space provided.
- Line 9 Check "Created a pension plan". Enter the type of plan created.
- Line 10 Enter the starting date of the plan.
- Line 11 Enter the last month of your accounting year or tax year.
- Line 12 Enter the date the plan began or will begin to pay-wages to employees. See EMPLOYMENT TAXES under BUSINESS ENTITIES for the return(s) you must file. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you plan to hire. Enter 0 if none.
- Line 14 Enter the exact type of plan you plan to operate.
- Line 15 Check "Yes" if the employee plan is involved in manufacturing. Enter the principal product and raw material you use. Check "No" if your business isn't manufacturing.
- Line 16 Check the appropriate box to indicate whom most of your products or services are sold. Check N/A if no sales.
- Line 17a Check "Yes" if you previously applied for an EIN. Otherwise, check "No".
- Line 17b If you checked "Yes" on Line 17a, enter your name and business trade name **only** if different than on the previously filed Form SS-4. Please also show what type entity this was (for example, corporation, trust, etc.)
- Line 17c If you checked "Yes" on Line 17a, enter the date, city, and state where you filed your previous Form SS-4. Enter the previous EIN assigned, if you know it.
- Name and Title block Print your name and title (i.e, administrator, sponsor, etc.)

- Telephone Number block Enter the telephone number where we can reach you if we have questions about your application.
- Signature block A responsible and duly authorized member or officer with knowledge of plan affairs must sign.

Exempt Organizations

- Line 1 **Always** enter the name of the exempt organization.
- Line 2 Enter the name of the exempt organization only if different from line 1.
- Line 3 N/A
- Line 4a Enter your mailing address.
- Line 4b Enter your city, state, and zip code.
- Lines 5a and 5b Enter **only** if different from the mailing address.
- Line 6 Enter the county and state where the exempt organization is located.
- Line 7 N/A
- Line 8a Check the box that best describes the type of entity applying for the EIN. If not specifically listed, check "other".
- Line 9 Check one box. Do not enter N/A.
- Line 10 Enter the date it was established.
- Line 11 Enter the last month of your accounting year or tax year.
- Line 12 Enter the date the organization began or will begin to pay wages to employees. See EMPLOYMENT TAXES under BUSINESS ENTITIES for the return(s) you must file. If you have no employees, enter N/A.
- Line 13 Enter the highest number of employees you plan to hire. Enter 0 if none.
- Line 14 Enter the exact type of exempt organization you plan to operate.
- Line 15 Check "Yes" if the exempt organization is involved in manufacturing. Enter the principal product and raw material used. Check "No" if manufacturing isn't involved.

- Line 16 Check the appropriate box to indicate whom most of your products or services are sold. Check N/A if no products are sold.
- Line 17a Check “Yes” if you previously applied for an EIN. Otherwise, check “No”.
- Line 17b If you checked “Yes” on Line 17a, enter your name and business trade name **only** if different than on the previously filed Form SS-4. Please also show what type entity this was (for example, corporation, trust, etc.)
- Line 17c If you checked “Yes” on Line 17a, enter the date, city, and state where you filed your previous Form SS-4. Enter the previous EIN assigned, if you know it.
- Name and Title block Print your name and title (i.e, president, vice-president, etc.)
- Telephone Number block Enter the telephone number where we can reach you if we have questions about your application.
- Signature block The president, vice-president, or other principal officer must sign.

Bankruptcy (Individual/Sole Proprietor)

- Line 1 **Always** enter the name of the receiver, debtor in possession, or trustee of bankruptcy.
- Line 2 N/A
- Line 3 **Always** enter the name of the individual/sole proprietor that has gone into bankruptcy.
- Line 4a Enter your mailing address.
- Line 4b Enter your city, state and zip code.
- Lines 5a and 5b Enter **only** if different from the mailing address.
- Line 6 Enter the county and state where your principal business is located.
- Line 7 N/A
- Line 8a Check “Individual SSN” and write in sole proprietor (or individual) bankruptcy, receivership or debtor in possession.

- Line 9 Check "Other" and write in bankruptcy, receivership or debtor in possession.
- Line 10 Enter the date the bankruptcy was created.
- Line 11 Enter the last month of your accounting year or tax year.
- Line 12–16 N/A
- Line 17a Check "Yes" if you previously applied for an EIN. Otherwise, check "No".
- Line 17b If you checked "Yes" on Line 17a, enter your name and business trade name **only** if different than on the previously filed Form SS-4. Please also show what type entity this was (for example, corporation, trust, etc.)
- Line 17c If you checked "Yes" on Line 17a, enter the date, city, and state where you filed your previous Form SS-4. Enter the previous EIN assigned, if you know it.
- Name and Title block Print your name and title (i.e, trustee, receiver, debtor in possession, etc.)
- Telephone Number block Enter the telephone number where we can reach you if we have questions about your application.
- Signature block The fiduciary, trustee, receiver, or debtor in possession must sign.

Bankruptcy (Corporation or Partnership)

If you are a bankrupt/liquidated corporation or partnership, you DO NOT NEED A NEW EIN. However, send the name of the trustee/receiver of the bankruptcy to your IRS service center so we can add that information to your existing EIN account.

Where to Apply

Send Form SS-4 to the appropriate office listed below:

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Application by Mail: File with the Internal Revenue Service Center at:	Application by Tele-TIN: Call the Internal Revenue Service at:
Florida, Georgia, South Carolina	Atlanta, GA 39901	PH (770) 455-2360 FAX (678) 530-6156
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501	PH (516) 447-4955 FAX (516) 447-4991
Connecticut, Maine, Massachusetts, New Hampshire, New York (all other counties), Rhode Island, Vermont	Andover, MA 05501	PH (978) 474-9717 FAX (978) 474-9774
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999	PH (816) 926-5999 FAX (816) 926-7988
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255	PH (215) 516-6999 FAX (215) 516-3990
Indiana, Michigan, Ohio, West Virginia, Kentucky	Cincinnati, OH 45999	PH (606) 292-5467 FAX (606) 292-5760
Kansas, New Mexico, Oklahoma, Texas,	Austin, TX 73301	PH (512) 460-7843 FAX (512) 460-8000
Alaska, Arizona, California, (counties of Alpine, Amador, Butte, Calveras, Colusa, Contra, Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yola and Yuba, Colorado, Idaho, Montana, Oregon, Nebraska, Nevada, North Dakota, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201	FAX (801) 620-7115
California (all other counties), Hawaii	Fresno, CA 93888	PH (559) 452-4010 FAX (559) 456-5907
Alabama, Louisiana, Mississippi, North Carolina, Tennessee, Arkansas	Memphis, TN 37501	FAX (901) 546-3916

Note: Cincinnati Service Center, Tele-TIN service limited to: Monday, Wednesday, Friday, from 8:30 a.m.–4:15 p.m.

Note: Effective 10/1/99, Exempt Organizations should file Form SS-4 at the Ogden Service Center. However, if you attached Form 1023 or 1024 to the SS-4, it should be filed at the Cincinnati Service Center.

Note: If you have no legal residence, principal place of business, office or agency in any of the locations listed above, file Form SS-4 with the Internal Revenue Service Center, Philadelphia, PA 19255.

Caution: Call the Tele-TIN number above only to apply for an EIN. Please call our toll-free number, 1-800-829-1040, or the number listed in the “government pages” of your telephone book for any other tax related inquiries or questions.

Caution: Avoid Common EIN Problems

- Use the full legal name you enter on Form SS-4, line 1, on all tax returns for the entity. However, if you enter a trade name on Form SS-4, line 2, choose either name, then consistently use that name on all business returns you file.
- Enter the correct EIN on all returns you file if you don't use IRS pre-printed labels.
- If you receive a pre-printed label with errors or you need to change the information, cross out any errors and legibly print the correct information on the label.
- If you don't receive a pre-printed label, legibly print or type the name, address, and EIN on the appropriate lines of the returns you file.
- If you haven't received your EIN by the time you need to file a return, write “Applied For” in the space provided for the EIN.
- If you change your address after you receive your EIN you **must** use Form 8822, Change of Address, to notify the IRS of the new address.
- If the Post Office doesn't deliver mail to your street address and you have a P.O. Box, show the box number as your mailing address instead of the street address.
- If we assigned you a duplicate EIN, or if any of the following conditions occurs, please call or write us. See WHERE TO APPLY FOR AN EIN for the respective phone number or address.
- You receive erroneous notices (for example, balance due, refund, EIN assigned without your knowledge, or requests for a return(s) you have not filed and are not required to file).



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1635 (Rev. 2-2000)
Catalog Number 14332X
