



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.7.13

AUGUST 13, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits revised IRM 21.7.13, Business Tax Returns and Non-Master File Accounts - Assigning Employer Identification Numbers (EINs).

MATERIAL CHANGES

- (1) This IRM was revised to reflect the following changes:

IRM Reference	Material Changes
IRM 21.7.13.1.3	Changed subsection title to Roles and Responsibilities.
IRM 21.7.13.1.6	Changed subsection title to Terms and Acronyms.
IRM 21.7.13.2.2.3(7)	Updated selective paragraph alphas and open paragraph verbiage for Letter 45C when a date of death is present for the responsible party.
IRM 21.7.13.2.2.4	Added new section on CC DDBMFI Unable to Assign. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.2.2.4	Revised content for clarity.
IRM 21.7.13.2.4	Added Prefix 33 for internet assignment. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.2.4	Added Prefix 39 for internet assignment. IPU 25U3321 issued 5-22-2025.
IRM 21.7.13.2.4.1	Added prefix 33 for internet assignment. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.2.4.1	Removed prefix 33 from the list of EINs no longer valid for assignment. IPU 25U3321 issued 5-22-2025.
IRM 21.7.13.3.2.2(1)	Clarified the requirements for Form SS-4 Line 7b for foreign applicants who don't have or are ineligible to obtain an ITIN or SSN. Removed EIN as an option for the responsible party TIN for trusts. Clarified that unless the applicant is a government entity, the responsible party must be an individual with a valid SSN or ITIN, not an entity (EIN).
IRM 21.7.13.3.2.7	Removed reference to batching. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.3.2.7	Added a link to the section of Subtitle A of Title 26 of the U.S. Code containing items includible in gross income.

IRM Reference	Material Changes
IRM 21.7.13.3.2.7.1(1)	Clarified the requirements for Form SS-4 Line 7b for foreign applicants who don't have or are ineligible to obtain an ITIN or SSN.
IRM 21.7.13.3.2.10	Clarified Form SS-4 signature requirements. Added link to Notice 2000-19. Added new paragraph 2 for Third party signature requirements and included links to IRM 21.7.13.3.9.1, Form SS-4 Application Status, and IRM 11.3.3.3, Disclosure to Third Parties Based Upon Taxpayer Request for Assistance, for additional information about disclosure to third parties.
IRM 21.7.13.3.2.11	Removed reference to fax documents going to files. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.3.3.2	Added link for PEGA. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.3.4.1	Added prefix 33 for internet assignment and added link for correction primary name line. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.3.4.1	Added prefix 39 for internet assignment. IPU 25U3321 issued 5-22-2025.
IRM 21.7.13.3.4.1	Reorganized the content in paragraph 1 and included guidance for applicants outside the U.S. Clarified only government entities can apply using an EIN. Removed the exception about government entities using a responsible party EIN obtained online as the restriction no longer applies. Added instruction in paragraph 4 to follow the table in IRM 10.10.3.3.15, Identity Proofing for Modernized Internet EIN (Mod IEIN), to authenticate the caller before resolving the issues in paragraphs 5, 9, and 10. Added instruction to the paragraph 9 table to advise the taxpayer to include documentation verifying the Corporation or LLC name is registered with the state when submitting Form SS-4 by mail or fax.
IRM 21.7.13.3.5.4	Explained a responsible party is limited to one EIN per business day and added a link to IRM 21.7.13.2.2.2, How Many EINs a Responsible Party Can Receive Each Day. Replaced link to IRM 21.1.3.2.3(5), Required Taxpayer Authentication, with a link to IRM 10.10.3.3.16(4)&(5), Identity Proofing for Form SS-4 Application Status, in Step 3 Note.
IRM 21.7.13.3.7	Introduction to PEGA and link processing IRM. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.3.7.2	Added link for PEGA. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.3.7.2(4)	Clarified fax back timeframe for Forms SS-4 received by fax.

IRM Reference	Material Changes
IRM 21.7.13.3.9.1(6)	Added instruction to advise the taxpayer to include documentation verifying the Corporation or LLC name is registered with the state when resubmitting Form SS-4.
IRM 21.7.13.3.9.2	Clarified that the original CP 575 notice cannot be duplicated. Explained Letter 147C is sent to the taxpayer for EIN verification.
IRM 21.7.13.4.2.4	Removed reference to fax SS-4 for Previously Assigned. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.4.2.4(1)	Clarified the cross referenced IRM 21.7.13.4.2.4, Changing an Address, in row 4 should be reviewed when a previously assigned EIN is found and the address on Form SS-4 differs from the address of record.
IRM 21.7.13.5	Explained the usage of IAT tool and how it interact with the CC DDBMFI. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.5.8.6.1	Updated GNMA Pool name control guidance to state trailing alphas should be disregarded when determining the name control. Updated one example to demonstrate the correct name control when a trailing alpha is present.
IRM 21.7.13.6.5.1	Explained correspondence specifically requesting an address change, Form 8822, or Form 8822B signed by the taxpayer are considered a clear indication of an address change.
IRM 21.7.13.6.5.6	Added guidance on researching the account prior to making corrections. IPU 25U3321 issued 5-22-2025.
IRM 21.7.13.6.5.6	Added instruction to advise the caller that primary name change requests must be signed by an authorized individual. Explained Limited Liability Companies, partnerships, and corporations must provide a copy of the Articles of Amendment from the state that authorized the name change.
IRM 21.7.13.7.2.1	Added link for PEGA. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.7.2.1	Added guidance on processing status due to current backlog. IPU 25U0379 issued 03-14-2025.
IRM 21.7.13.7.2.1	Removed guidance on processing status. The processing backlog is now resolved. IPU 25U3321 issued 5-22-2025.
IRM 21.7.13.7.2.1(2)	Clarified fax back timeframe for Forms SS-4 received by fax. Added a note explaining generally, the taxpayer will receive their EIN in the mail in approximately 4 weeks when Form SS-4 is submitted by mail.
IRM 21.7.13.7.2.2	Corrected hyperlink to IRM 3.13.2.2.9, BMF Entity Turn-around Times. IPU 25U3321 issued 5-22-2025.

IRM Reference	Material Changes
IRM 21.7.13.7.3.9.9	Added Form 1120-S, U.S. Income Tax Return for an S Corporation, to the list of valid Form 1120 filing requirements.
IRM 21.7.13.7.9(2)	Removed reference to Publication 51. The information previously in Publication 51 is now included in Publication 15, Employer's Tax Guide. Explained all businesses receiving a new EIN are pre-enrolled in the Electronic Federal Tax Payment System.
IRM 21.7.13.8	Added new section for EFS-PEGA. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.8	Added link to the EIN Resource Page for guidance in processing questions. Updated the link to the BEARS Access Request document and the EFS PEGA application. IPU 25U3321 issued 5-22-2025.
IRM 21.7.13.8.1	Added new sub-section for Introduction of PEGA Workflow process overview. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.8.2	Added new sub-section for Introduction of different User Roles in PEGA. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.8.2.1	Added new sub-section for User Role: EIN Clerk. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.8.2.2	Added new sub-section for User Role: EIN Banklist Clerk. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.8.2.3	Added new sub-section for User Role EIN Tax Examiner. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.8.2.4	Added new sub-section for User Role EIN Banklist Tax Examiner. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.8.2.5	Added new sub-section for User Role International EIN. IPU 24U1141 issued 11-18-2024.
IRM 21.7.13.8.2.6	Added new sub-section for User Role Manager/ Lead/ Banklist Lead. IPU 24U1141 issued 11-18-2024.
Throughout the IRM	Reviewed and updated IRM 21.7.13 throughout to correct IRM links and titles, legal citations, links to forms and documents and web addresses. Changed Service to IRS where appropriate. Other editorial changes. Numbered rows of If/Then tables.

EFFECT ON OTHER DOCUMENTS

IRM 21.7.13 dated 9-10-2024 (effective October 1, 2024) is superseded. The following procedural updates have been incorporated into this IRM: 24U1141 issued November 18, 2024, 25U0379 issued March 14, 2025, and 25U3321 issued May 22, 2025.

AUDIENCE

Taxpayer Services, Customer Accounts Services and Submission Processing

LuCinda Comegys
Director, Accounts Management
Taxpayer Services Division

21.7.13

Assigning Employer Identification Numbers (EINs)

Table of Contents

21.7.13.1 Program Scope and Objectives

- 21.7.13.1.1 Background
- 21.7.13.1.2 Authority
- 21.7.13.1.3 Roles and Responsibilities
- 21.7.13.1.4 Program Management and Review
- 21.7.13.1.5 Program Controls
- 21.7.13.1.6 Terms and Acronyms
- 21.7.13.1.7 Related Resources

21.7.13.2 EIN Assignment Overview

- 21.7.13.2.1 When an EIN is Required
- 21.7.13.2.2 When to Assign EINs
 - 21.7.13.2.2.1 Frivolous/Suspicious Forms SS-4
 - 21.7.13.2.2.2 How Many EINs a Responsible Party Can Receive Each Day
 - 21.7.13.2.2.3 Date of Death Check - Requirement for Responsible Party for Certain Entity Types - Online/Phone/Fax/Mail
 - 21.7.13.2.2.4 CC DDBMFI Unable to Assign
- 21.7.13.2.3 Methods by Which Taxpayers Can Apply for an EIN
- 21.7.13.2.4 How an EIN is Assigned
 - 21.7.13.2.4.1 EIN Prefixes No Longer Available for Assignment
- 21.7.13.2.5 Form SS-4 Data and Social Security Administration
- 21.7.13.2.6 Form SS-4 Data and U.S. Census Bureau
- 21.7.13.2.7 System for Award Management (SAM)
- 21.7.13.2.8 Taxpayer Advocate Service (TAS) Guidelines

21.7.13.3 Receiving EIN Requests

- 21.7.13.3.1 IRS Employee Identification Requirements—Sec 3705(A)
- 21.7.13.3.2 Form SS-4 - General Information and Line Numbers
 - 21.7.13.3.2.1 Type of Entity and Employees (Form SS-4, Lines 9a, 13, 14, and 15)
 - 21.7.13.3.2.2 Taxpayer Identification Number (Form SS-4, Line 7b or Line 9a)
 - 21.7.13.3.2.3 Business Operational Date (Form SS-4, Line 11)
 - 21.7.13.3.2.4 Wages Paid Date (Form SS-4, Line 15)
 - 21.7.13.3.2.5 Lines (16 and 17) PRIN-CKBX, PRIN-REMARKS and PRIN-MDSE-SOLD-SERVICE
 - 21.7.13.3.2.6 Fiscal Year Month (Form SS-4, Line 12 - Closing Month of Accounting Year)
 - 21.7.13.3.2.7 Foreign Entities - Definitions and Instructions
 - 21.7.13.3.2.7.1 Foreign Entities/Persons Not Required to File a U.S. Tax Return
 - 21.7.13.3.2.7.2 Foreign Entities/Persons Required to File a U.S. Tax Return

- 21.7.13.3.2.7.3 Qualified Intermediaries - Requirement for a Second EIN
- 21.7.13.3.2.8 Questionable Trusts/Estates
- 21.7.13.3.2.9 Tax Avoidance
- 21.7.13.3.2.10 Form SS-4 Signature Requirements
- 21.7.13.3.2.11 Disposition of Form SS-4 and Supporting Documentation
- 21.7.13.3.2.12 Form SS-4 Retention (Past and Present) and Requests for Copies of Form SS-4
- 21.7.13.3.3 Bulk/Bank Assignment Requests (CAMC Only)
 - 21.7.13.3.3.1 Entities Qualifying for Bulk/Bank Assignments
 - 21.7.13.3.3.2 Batching Bulk/Bank Requests
 - 21.7.13.3.3.3 Assigning an EIN Block (CC BSIGN)
 - 21.7.13.3.3.4 Telephone Calls Related to Bank List Program
 - 21.7.13.3.3.5 Processing a Consolidated List Returned by an Institution/Authorized Representative
- 21.7.13.3.4 Internet EIN Applications
 - 21.7.13.3.4.1 Modernized Internet EIN (Mod IEIN)
 - 21.7.13.3.4.1.1 Modernized Internet EIN - Technical Difficulties with the Online Application
 - 21.7.13.3.4.1.2 Modernized Internet EIN - Incident Reporting
 - 21.7.13.3.4.2 Third Party Designee (TPD) Disclosure Requirements for Internet Applications
- 21.7.13.3.5 Receiving EIN Applications by Telephone
 - 21.7.13.3.5.1 EIN Toll-Free Telephone Service-Domestic Entities
 - 21.7.13.3.5.2 EIN Non Toll-Free Telephone Service-Foreign Entities
 - 21.7.13.3.5.3 Before Taking Telephone Applications
 - 21.7.13.3.5.4 Taking an EIN Telephone Application
 - 21.7.13.3.5.5 IDRS Downtime and End of Year Procedures
- 21.7.13.3.6 Receiving EIN Applications by Mail
 - 21.7.13.3.6.1 Processing an EIN Application Received by Mail
 - 21.7.13.3.6.2 Returning Original Documentation to Taxpayers
- 21.7.13.3.7 Receiving EIN Applications by Fax
 - 21.7.13.3.7.1 Third Party Authorization for Faxed Applications
 - 21.7.13.3.7.2 Processing an Application Received by Fax
- 21.7.13.3.8 Receiving EIN Applications from Field Compliance
- 21.7.13.3.9 Receiving EIN Questions by Telephone
 - 21.7.13.3.9.1 Form SS-4 Application Status
 - 21.7.13.3.9.2 Other EIN Research Requests
- 21.7.13.4 Determining Whether an Entity Needs an EIN
 - 21.7.13.4.1 Responding to Taxpayer Inquiries
 - 21.7.13.4.2 Researching Taxpayer Information
 - 21.7.13.4.2.1 Entering Search Criteria
 - 21.7.13.4.2.2 Research Using Command Codes (CC) NAMEI, NAMEB, NAMEE, AND NAMES
 - 21.7.13.4.2.3 Research Using CC ENMOD (Taxpayer Information File)

-
- 21.7.13.4.2.4 If an EIN is Found/Not Found
 - 21.7.13.4.2.5 Resolving Duplicate EINs
 - 21.7.13.4.2.6 Reactivating an EIN (TC 000)
 - 21.7.13.4.2.7 Taxpayer Claims They Did Not Request EIN
 - 21.7.13.4.3 Entity Classification and Ownership Changes
 - 21.7.13.4.3.1 Entity Classification Changes Requiring a New EIN
 - 21.7.13.4.3.2 Changes to Sole Proprietorships
 - 21.7.13.4.3.3 Changes to Corporations
 - 21.7.13.4.3.4 Changes to Partnerships
 - 21.7.13.4.3.5 Disregarded Entities
 - 21.7.13.4.4 EINs Required for Business Purposes
 - 21.7.13.5 Assigning EINs
 - 21.7.13.5.1 EIN Assignment: Sole Proprietorship
 - 21.7.13.5.1.1 Definition: Sole Proprietorship
 - 21.7.13.5.1.2 Individuals Authorized to Receive EINs: Sole Proprietorship
 - 21.7.13.5.1.3 Sole Proprietor Attempting to File as a Corporation
 - 21.7.13.5.1.4 Determining the Need for an EIN: Sole Proprietor
 - 21.7.13.5.1.5 Research Before Assigning EIN: Sole Proprietor
 - 21.7.13.5.1.6 CC ESIGN Input: Sole Proprietorship
 - 21.7.13.5.2 EIN Assignment: Corporation
 - 21.7.13.5.2.1 Definition: Corporation
 - 21.7.13.5.2.2 Individuals Authorized to Receive EINs: Corporation
 - 21.7.13.5.2.3 Determining the Need for an EIN: Corporation
 - 21.7.13.5.2.4 Research Before Assigning an EIN: Corporation
 - 21.7.13.5.2.5 Determining Filing Requirement: Corporation
 - 21.7.13.5.2.6 CC ESIGN Input: Corporations
 - 21.7.13.5.3 EIN Assignment: Partnerships
 - 21.7.13.5.3.1 Definition: Partnerships
 - 21.7.13.5.3.2 Individuals Authorized to Receive EINs: Partnerships
 - 21.7.13.5.3.3 Determining Filing Requirement: Partnerships
 - 21.7.13.5.3.4 Determining the Need for an EIN: Partnerships
 - 21.7.13.5.3.5 Research Before Assigning an EIN: Partnerships
 - 21.7.13.5.3.6 CC ESIGN Input: Partnerships
 - 21.7.13.5.4 EIN Assignment: Limited Liability Company (LLC)
 - 21.7.13.5.4.1 Definition: LLC
 - 21.7.13.5.4.2 Determining Tax Classification and Filing Requirements: LLC
 - 21.7.13.5.4.2.1 LLC Filing as a Corporation
 - 21.7.13.5.4.2.2 LLC - Regulations Effective 1/1/2008 and 1/1/2009
 - 21.7.13.5.4.3 Why Two EINs Are Assigned to a Single Member LLC for Certain Tax Periods

- 21.7.13.5.4.3.1 Determining the Need for an EIN: Single-Member LLC
- 21.7.13.5.4.4 Individuals Authorized to Receive EINs: LLC
- 21.7.13.5.4.5 CC ESIGN Input: LLC
- 21.7.13.5.5 EIN Assignment: Non-Profit/Exempt
 - 21.7.13.5.5.1 Definition: Non-Profit/Exempt
 - 21.7.13.5.5.2 Individuals Authorized to Receive EINs: Non-Profit/Exempt
 - 21.7.13.5.5.3 Research Before Assigning an EIN: Non-Profit/Exempt
 - 21.7.13.5.5.4 Determining Tax Classification and Employment Code: Non-Profit/Exempt
 - 21.7.13.5.5.5 CC ESIGN Input: Non-Profit/Exempt
 - 21.7.13.5.5.6 Group Exemption Number: Non-profit/Exempt
- 21.7.13.5.6 EIN Assignment: Estate
 - 21.7.13.5.6.1 Definition: Estates
 - 21.7.13.5.6.2 Individuals Authorized to Receive EINs: Estates
 - 21.7.13.5.6.3 Determining the Need for an EIN: Estates
 - 21.7.13.5.6.4 Required Taxpayer Information: Estates
 - 21.7.13.5.6.5 6/7 Million Series EINs: Estates
 - 21.7.13.5.6.6 Research Before Assigning an EIN: Estates
 - 21.7.13.5.6.7 CC ESIGN Input: Estates
 - 21.7.13.5.6.8 Additional Filing Information: Estates
- 21.7.13.5.7 EIN Assignment: Employee Plans
 - 21.7.13.5.7.1 Definitions: Employee Plans
 - 21.7.13.5.7.2 Additional Information for Employee Plans
 - 21.7.13.5.7.3 Individuals Authorized to Receive EINs: Employee Plans
 - 21.7.13.5.7.4 Determining the Need for an EIN: Employee Plans
 - 21.7.13.5.7.5 Research Before Assigning an EIN: Employee Plans
 - 21.7.13.5.7.5.1 Additional Research for Pension Plans
 - 21.7.13.5.7.5.2 Additional Research for Financial Institutions: Employee Plans
 - 21.7.13.5.7.6 CC ESIGN Input: Plans
 - 21.7.13.5.7.6.1 Master File Indicator and Filing Requirements: Plans
 - 21.7.13.5.7.6.2 Notice Information Code: Employer Plans
- 21.7.13.5.8 EIN Assignment: Trusts
 - 21.7.13.5.8.1 Definition: Trusts
 - 21.7.13.5.8.2 Individuals Authorized to Receive EINs: Trusts
 - 21.7.13.5.8.3 Determining the Need for an EIN: Trusts
 - 21.7.13.5.8.3.1 Questionable Trusts
 - 21.7.13.5.8.4 Research Before Assigning an EIN: Trusts
 - 21.7.13.5.8.5 Trusts Filing as an Estate
 - 21.7.13.5.8.6 CC ESIGN Input: Trusts
 - 21.7.13.5.8.6.1 Exception Name Controls : Trusts

- 21.7.13.5.8.6.2 Mandatory Trust Abbreviations Primary Name: Trusts
- 21.7.13.5.9 EIN Assignment: Bankruptcy Estate
 - 21.7.13.5.9.1 Definition of a Bankruptcy Estate
 - 21.7.13.5.9.2 Individuals Authorized to Receive EINs: Bankruptcy Estate
 - 21.7.13.5.9.3 Determining the Need for an EIN: Bankruptcy Estates
 - 21.7.13.5.9.4 Research Before Assigning an EIN: Bankruptcy Estate
 - 21.7.13.5.9.5 CC ESIGN Input: Bankruptcy Estate
- 21.7.13.5.10 EIN Assignment: Real Estate Mortgage Investment Conduit (REMIC)
 - 21.7.13.5.10.1 Definition: REMIC
 - 21.7.13.5.10.2 Individuals Authorized to Receive EINs: REMIC
 - 21.7.13.5.10.3 Determining the Need for an EIN: REMIC
 - 21.7.13.5.10.4 Research Before Assigning an EIN: REMIC
 - 21.7.13.5.10.5 Form 1066 REMIC Tax Return
 - 21.7.13.5.10.6 CC ESIGN Input: REMIC
- 21.7.13.5.11 EIN Assignment: Unincorporated Business Organizations (UBOs) and Business Trust Organizations (BTOs)
 - 21.7.13.5.11.1 Definitions - UBO and BTO
 - 21.7.13.5.11.2 Determining Tax Classification and Filing Requirements: UBO and BTO
 - 21.7.13.5.11.2.1 Tax Classification: UBOs and BTOs
 - 21.7.13.5.11.2.2 Filing Requirements: UBOs and BTOs
 - 21.7.13.5.11.3 Individuals Authorized to Receive an EIN: UBOs and BTOs
 - 21.7.13.5.11.4 Determining the Need for an EIN: UBOs and BTOs
- 21.7.13.5.12 EIN Assignment: Other/Undetermined Entity Types
 - 21.7.13.5.12.1 Individuals Authorized to Receive an EIN: Other/Undetermined Entity
 - 21.7.13.5.12.2 Tax Classification Determination: Other/Undetermined Entity
 - 21.7.13.5.12.3 Research Before Assigning an EIN: Other/Undetermined Entity
 - 21.7.13.5.12.4 CC ESIGN Input: Other/Undetermined Entity
- 21.7.13.5.13 EIN Assignment: Foreign Entities
 - 21.7.13.5.13.1 Master File Indicator and Filing Requirement: Foreign Entities
 - 21.7.13.5.13.2 Commonwealth of the Northern Mariana Islands (CNMI)
- 21.7.13.5.14 Section 3504 Agents
- 21.7.13.5.15 Home Care Service Recipients (HCSRs)
- 21.7.13.6 Making EIN Account Changes (CC BNCHG/BRCHG)
 - 21.7.13.6.1 Accessing CC BNCHG
 - 21.7.13.6.2 Third Party Authorization for Account Changes
 - 21.7.13.6.3 Resolving Multiple EINs (CC BRCHG)
 - 21.7.13.6.3.1 Multiple EINs Assigned-No Returns Filed
 - 21.7.13.6.3.2 Multiple EINs Assigned>Returns Filed on One Number Only
 - 21.7.13.6.3.3 Multiple EINs Assigned>Returns Filed on More Than One Number

-
- 21.7.13.6.4 Closing/Cancelling an EIN Account
 - 21.7.13.6.5 Changing EIN Account Information
 - 21.7.13.6.5.1 Changing an Address
 - 21.7.13.6.5.2 Authority for Changing Filing Requirements
 - 21.7.13.6.5.3 Changing an Employment Code Assigned in Error (Employment Code “F”)
 - 21.7.13.6.5.4 Deleting an Existing Employment Code
 - 21.7.13.6.5.5 Identifying EIN Account Information (Transaction Codes)
 - 21.7.13.6.5.6 Authority for Making Primary Name Line Changes
 - 21.7.13.7 Mailing Address/Fax Numbers, Processing Times, Correspondence, ESIGN Entries, Employment Codes, Filing Requirements, BNCHG, Notices, and Letters
 - 21.7.13.7.1 Mailing Address/Fax Numbers for Form SS-4
 - 21.7.13.7.2 Forms SS-4 and Correspondence: Processing Timeframes and Batching
 - 21.7.13.7.2.1 Processing Timeframes
 - 21.7.13.7.2.2 Cases Forwarded to Submission Processing BMF Entity
 - 21.7.13.7.2.3 Receiving and Sorting Incoming Cases
 - 21.7.13.7.2.4 Rebatching Work
 - 21.7.13.7.3 CC ESIGN Input Screen
 - 21.7.13.7.3.1 Overview
 - 21.7.13.7.3.2 EIN Input
 - 21.7.13.7.3.3 Master File Indicator Input
 - 21.7.13.7.3.4 Location Code Input
 - 21.7.13.7.3.5 Application Case Identifier Input
 - 21.7.13.7.3.6 Name Field Input
 - 21.7.13.7.3.6.1 Name Control Input
 - 21.7.13.7.3.6.2 Primary Name Input
 - 21.7.13.7.3.6.2.1 Basic Information on Primary Name Input
 - 21.7.13.7.3.6.2.2 Primary Name Input Field Requirements
 - 21.7.13.7.3.6.2.3 Information on Names of Spanish Extraction
 - 21.7.13.7.3.6.3 Continuation of Primary Name Input
 - 21.7.13.7.3.6.4 Sort Name Input
 - 21.7.13.7.3.6.4.1 Basic Information on the Sort Name Input
 - 21.7.13.7.3.6.4.2 Sort Name Input Field Requirements
 - 21.7.13.7.3.6.5 Care of Name Input
 - 21.7.13.7.3.7 Address Field Input
 - 21.7.13.7.3.7.1 Foreign Street Address Field
 - 21.7.13.7.3.7.2 Mail Street or Foreign City/ZIP Field
 - 21.7.13.7.3.7.3 Mail City/State/ZIP or Foreign Country Field
 - 21.7.13.7.3.7.3.1 Basic Information on the Mail City/State/ZIP or Foreign Country Field
 - 21.7.13.7.3.7.3.2 Foreign Country Input

- 21.7.13.7.3.7.3.3 Mail City/State/ZIP Input, Major City Codes Input, and Zip Code Information
- 21.7.13.7.3.7.4 Location Street Address Field
- 21.7.13.7.3.7.5 Location City/State/ZIP Input
- 21.7.13.7.3.8 Address Formatting Guidelines
 - 21.7.13.7.3.8.1 Handling Domestic Mailing and Location Addresses
 - 21.7.13.7.3.8.1.1 Basic Information on Domestic Mailing and Location Addresses
 - 21.7.13.7.3.8.1.2 Guidelines for Inputting the Mailing or Location Street Address
 - 21.7.13.7.3.8.1.3 PO Box Numbers
 - 21.7.13.7.3.8.1.4 Handling Incomplete Addresses
 - 21.7.13.7.3.8.2 Street Address Abbreviations
 - 21.7.13.7.3.8.3 Domestic Foreign Addresses
 - 21.7.13.7.3.8.3.1 Army Post Office (APO)/Fleet Post Office (FPO)State Codes
 - 21.7.13.7.3.8.3.2 Territories and Possessions State Codes
 - 21.7.13.7.3.8.4 ESIGN Entity Input for Foreign Addresses
- 21.7.13.7.3.9 Filing Requirements Input
 - 21.7.13.7.3.9.1 Form 941 Filing Requirement Input
 - 21.7.13.7.3.9.2 Form 940 Filing Requirement Input
 - 21.7.13.7.3.9.3 Form 943 Filing Requirement Input
 - 21.7.13.7.3.9.4 Form 945 Filing Requirement Input
 - 21.7.13.7.3.9.5 Form 2290 Filing Requirement Input
 - 21.7.13.7.3.9.6 Form 1041 Filing Requirement Input
 - 21.7.13.7.3.9.7 Form 1065 Filing Requirement Input
 - 21.7.13.7.3.9.8 Form 3520 Filing Requirement Input
 - 21.7.13.7.3.9.9 Form 1120 Filing Requirement Input
 - 21.7.13.7.3.9.10 Form 720 Filing Requirement Input
 - 21.7.13.7.3.9.11 Form 730 Filing Requirement Input
 - 21.7.13.7.3.9.12 Form 11-C Filing Requirement Input
 - 21.7.13.7.3.9.13 CT-1 Filing Requirement Input
 - 21.7.13.7.3.9.14 Form 1066 Filing Requirement Input
 - 21.7.13.7.3.9.15 Form 1042 Filing Requirement Input
 - 21.7.13.7.3.9.16 Form 944 Filing Requirement Input
- 21.7.13.7.3.10 Fiscal Year Month Input
- 21.7.13.7.3.11 Employment Code Input
- 21.7.13.7.3.12 Miscellaneous Fields Input
 - 21.7.13.7.3.12.1 FTD Suppression Indicator
 - 21.7.13.7.3.12.2 Cross Reference (XREF) TIN Type Input
 - 21.7.13.7.3.12.3 SSN/ITIN/EIN Input-XREF Responsible Party (Form SS-4, Line 7)
 - 21.7.13.7.3.12.4 Sole Proprietor SSN Input
 - 21.7.13.7.3.12.5 Non-resident Alien Input

- 21.7.13.7.3.12.6 Railroad Retirement Board Number Input
- 21.7.13.7.3.13 Notice Information Code Input
- 21.7.13.7.3.14 Return Identity Code Input
 - 21.7.13.7.3.14.1 Return Identity Codes for Specific Notice and Master File Indicators Input
- 21.7.13.7.3.15 Return Identity Tax Period Input
- 21.7.13.7.3.16 Business Operational Date Input
- 21.7.13.7.3.17 Wages Paid Date Input
- 21.7.13.7.3.18 Duplicate Address Input
- 21.7.13.7.3.19 Number of Employees Input
- 21.7.13.7.3.20 Reason Applied Input
- 21.7.13.7.3.21 Phone Input
- 21.7.13.7.3.22 Prior EIN Input
- 21.7.13.7.3.23 Remarks Field Input
- 21.7.13.7.3.24 Business Location Input
- 21.7.13.7.3.25 Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a)
- 21.7.13.7.3.26 Reason for Applying Message
- 21.7.13.7.3.27 Principal Business Activity Checkbox Input and Examples/Descriptions
- 21.7.13.7.3.28 Principal Business Activity Remarks Input
- 21.7.13.7.3.29 Principal Merchandise Sold/Service Input
- 21.7.13.7.3.30 Prior EIN
- 21.7.13.7.4 BMF Employment Codes for Non-Profit/Exempt Entities
 - 21.7.13.7.4.1 Economic Opportunity Act (EOA) Employers
 - 21.7.13.7.4.2 Employment Code "W": Section 501 Organizations
 - 21.7.13.7.4.3 Employment Code "F": Federal Government Agencies
 - 21.7.13.7.4.4 Employment Code "G": State and Local Government Agencies
 - 21.7.13.7.4.5 Employment Code "M": Maritime Industry Entities
 - 21.7.13.7.4.6 Employment Code "I": Indian Tribal Entities
- 21.7.13.7.5 Tax Form Descriptions and Filing Requirements
 - 21.7.13.7.5.1 Tax Form Descriptions and General Filing Requirements
 - 21.7.13.7.5.1.1 Form 940 (Employers Federal Unemployment Tax)
 - 21.7.13.7.5.1.2 Form 941 (Employers QUARTERLY Federal Tax)
 - 21.7.13.7.5.1.3 Form 943 (Agricultural Employers)
 - 21.7.13.7.5.1.4 Form 944 (Employer's ANNUAL Federal Tax Return)
 - 21.7.13.7.5.1.5 Form 945 (Annual Withheld Income Tax)
 - 21.7.13.7.5.1.6 Form 720 (Quarterly Excise Tax)
 - 21.7.13.7.5.1.7 Form 2290 (Heavy Highway Vehicle Use Tax)
 - 21.7.13.7.5.1.8 Form 11-C (Occupational Tax and Registration on Wagering)
 - 21.7.13.7.5.1.9 Form 730 (Monthly Tax for Wagers)
 - 21.7.13.7.5.2 Tax Form and Filing Requirement Descriptions for Corporations

-
- 21.7.13.7.5.2.1 Form 1120 (Domestic Corporations)
 - 21.7.13.7.5.2.2 Form 1120-C (Cooperatives)
 - 21.7.13.7.5.2.3 Form 1120-SF (Settlement Funds)
 - 21.7.13.7.5.2.4 Form 1120-H (Homeowners Associations)
 - 21.7.13.7.5.2.5 Form 1120-IC-DISC (Interest Charge Domestic International Sales Corporations)
 - 21.7.13.7.5.2.6 Form 1120-F (Foreign Corporations)
 - 21.7.13.7.5.2.7 Form 1120-FSC (Foreign Sales Corporations)
 - 21.7.13.7.5.2.8 Form 1120-L (Life Insurance Companies)
 - 21.7.13.7.5.2.9 Form 1120-ND (Nuclear Decommissioning Funds)
 - 21.7.13.7.5.2.10 Form 1120-PC (Property and Casualty Insurance Companies)
 - 21.7.13.7.5.2.11 Form 1120-POL (Political Organizations)
 - 21.7.13.7.5.2.12 Form 1120-RIC (Regulated Investment Companies)
 - 21.7.13.7.5.2.13 Form 1120-REIT (Real Estate Investment Trust)
 - 21.7.13.7.5.2.14 Form 1120-S (S Corporations)
 - 21.7.13.7.6 BNCHG Filing Requirement Input
 - 21.7.13.7.6.1 941 BNCHG Filing Requirement Input
 - 21.7.13.7.6.2 Form 940 BNCHG Filing Requirement Input
 - 21.7.13.7.6.3 Form 943 BNCHG Filing Requirement Input
 - 21.7.13.7.6.4 Form 944 BNCHG Filing Requirement Input
 - 21.7.13.7.6.5 Form 945 BNCHG Filing Requirement Input
 - 21.7.13.7.6.6 Form 1041 BNCHG Filing Requirement Input
 - 21.7.13.7.6.7 Form 1065 BNCHG Filing Requirement Input
 - 21.7.13.7.6.8 Form 1120 BNCHG Filing Requirement Input
 - 21.7.13.7.6.9 Form 720 BNCHG Filing Requirement Input
 - 21.7.13.7.6.10 Form 730 BNCHG Filing Requirement Input
 - 21.7.13.7.6.11 Form 11-C BNCHG Filing Requirement Input
 - 21.7.13.7.6.12 Form CT-1 BNCHG Filing Requirement Input
 - 21.7.13.7.6.13 Form 1066 BNCHG Filing Requirement Input
 - 21.7.13.7.6.14 Form 1042 BNCHG Filing Requirement Input
 - 21.7.13.7.6.15 Form 5227 BNCHG Filing Requirement Input
 - 21.7.13.7.6.16 Form 990 BNCHG Filing Requirement Input
 - 21.7.13.7.6.17 Form 1120-C BNCHG Filing Requirement Input
 - 21.7.13.7.6.18 Form 990-T BNCHG Filing Requirement Input
 - 21.7.13.7.6.19 Form 990-PF BNCHG Filing Requirement Input
 - 21.7.13.7.6.20 Form 706GS(D) BNCHG Filing Requirement Input
 - 21.7.13.7.6.21 Form 706GS(T) BNCHG Filing Requirement Input
 - 21.7.13.7.6.22 BNCHG Filing "Not Required" Input
 - 21.7.13.7.7 Letters Sent to Taxpayers
 - 21.7.13.7.8 Computer-Generated Notices to Taxpayers

-
- 21.7.13.7.9 Additional Information Sent to Taxpayers When an EIN is Assigned
 - 21.7.13.8 Introduction to Enterprise File Storage (EFS) PEGA
 - 21.7.13.8.1 Workflow Overview
 - 21.7.13.8.2 EFS PEGA User Roles
 - 21.7.13.8.2.1 User Role: EIN Clerk
 - 21.7.13.8.2.2 User Role: Banklist Clerk
 - 21.7.13.8.2.3 User Role: EIN Tax Examiner
 - 21.7.13.8.2.4 User Role: Banklist Tax Examiner
 - 21.7.13.8.2.5 User Role: International EIN
 - 21.7.13.8.2.6 User Role: Manager / Lead / Banklist Lead

Exhibits

- 21.7.13-1 ESIGN Fields on IDRS
- 21.7.13-2 Acronyms

21.7.13.1
(10-01-2017)
Program Scope and Objectives

- (1) This IRM contains information and procedures used to research, verify, and assign Employer Identification Numbers (EINs).
- (2) **Purpose:** This IRM is intended for use in assigning Employer Identification Numbers and answering questions regarding post assignment of EINs.
- (3) **Audience:** Employees in Customer Accounts Services (CAS) (Accounts Management and Submission Processing) and Communications Assistance, Research and Education (CARE) (Field Assistance).
- (4) **Policy Owner:** Director, Accounts Management.
- (5) **Program Owner:** Accounts Management Policy and Procedures BMF (PPB), Business Adjustments.
- (6) **Primary Stakeholders:** Taxpayer Services and Tax Exempt/Government Entities employees.
- (7) **Program Goals:** Program goals for this type of work are included in the Accounts Management Program Letter and Measures and Operating Guidelines, and in IRM 1.4.16, Accounts Management Guide for Managers.

21.7.13.1.1
(10-01-2017)
Background

- (1) Taxpayer Services employees in Customer Accounts Services and employees in Communications Assistance, Research and Education (CARE) respond to questions about EIN assignment and assign EINs when appropriate.

21.7.13.1.2
(11-16-2017)
Authority

- (1) The procedures in this IRM are set up to translate a variety of legal and administrative authorities into practical guidance assistants can use.
- (2) These authorities take many forms: Treasury regulations, Internal Revenue Codes (IRC), advice from counsel, Policy Statements (e.g., P-21-3), etc. and are cited in this IRM as they apply to the topic being discussed. Refer to IRM 1.2.1.13, Servicewide Policies and Authorities, Policy Statements for Customer Account Services Activities, for additional information.

21.7.13.1.3
(10-01-2025)
Roles and Responsibilities

- (1) Accounts Management Policy and Procedures BMF (PPB) has responsibility for information in this IRM, which is published on a yearly basis.
- (2) The Taxpayer Services Chief has overall responsibility for policy related to this IRM.
- (3) The Program Manager of Policy and Procedures BMF (PPB) is responsible for ensuring this IRM is timely submitted to Media & Publications each year.
- (4) Additional information is found in IRM 1.1.13.6.3, Accounts Management, and IRM 21.1.1, Accounts Management and Compliance Services Overview.

21.7.13.1.4
(10-01-2017)
Program Management and Review

- (1) See IRM 1.4.16, Accounts Management Guide for Managers, for information regarding program management and review.

21.7.13.1.5
(10-01-2017)

Program Controls

- (1) Program controls are found in the Accounts Management Program letter Measures and Operating Guidelines and in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support.

21.7.13.1.6
(10-01-2021)

Terms and Acronyms

- (1) The *Acronyms Database* or Exhibit 21.7.13-2, Acronyms, provides an Acronym Database to research acronyms found within this IRM.

21.7.13.1.7
(10-01-2019)

Related Resources

- (1) Throughout the IRM there are references to other IRMs for handling specific EIN or entity issues. Included are references to the following:

- IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
- IRM 2.4.8, Command Codes ESIGN and BSIGN
- IRM 3.13.2, BMF Account Numbers
- IRM 3.13.12, Exempt Organization Account Numbers
- IRM 3.13.36, EPMF Account Numbers
- IRM 11.3.2, Disclosure to Persons with a Material Interest
- IRM 21.1.3.2, General Disclosure Guidelines
- IRM 21.2.2-2, ACCOUNTS MANAGEMENT MANDATED IAT TOOLS
- IRM 21.3.8, Tax Exempt/Government Entities (TE/GE) Customer Account Services (CAS) Telephone Operations
- IRM 21.7.1, BMF/NMF Miscellaneous Information
- IRM 21.7.4, Income Taxes/Information Returns
- IRM 25.18.1, Basic Principals of Community Property Law
- Document 6209, IRS Processing Codes and Information

Note: Information in this IRM takes precedence over other IRMs.

Exception: If you have been trained in other programs and encounter a situation that you can address based on your other training, then act accordingly.

21.7.13.2
(03-02-2018)

EIN Assignment Overview

- (1) This subsection contains a high-level overview of the Employer Identification Number (EIN) assignment process.

21.7.13.2.1
(10-01-2021)

When an EIN is Required

- (1) Every business entity required to file a federal tax return must have or be assigned an EIN.

Exception: Foreign corporations and individuals not engaged in a trade or business in the United States (and foreign partnerships, foreign trusts, and foreign estates that do not have gross income that is (or is treated as) effectively connected with the conduct of a trade or business) are not required to obtain an EIN and do not have to file a return, unless they otherwise have United States source income on which the tax liability was not fully satisfied by the withholding of tax at the source.

- (2) In certain instances, “other” types of organizations may request an EIN in order

to open a bank account or to satisfy state or local law. See IRM 21.7.13.5.12, EIN Assignment: Other/Underdetermined Entity Types.

- Investment clubs for dividend and interest reporting
- Bowling leagues for depositing dues
- Scholarship or memorial funds
- Disregarded entities

(3) An EIN is required under the following circumstances:

- Wages paid to one or more employees
- Wages paid to household employees (if the wages meet or exceed the annual threshold amount). See Publication 926, Household Employer's Tax Guide, for more information.
- To be used on any return, statement, or other document, even if the taxpayer is not an employer.
- A withholding agent must withhold taxes on income, other than wages, paid to a non-resident alien.

Note: A withholding agent is an agent, broker, fiduciary, manager, tenant, or spouse and is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. A withholding agent must not be confused with an employer (fiscal) agent. See IRM 21.7.13.5.14, Section 3504 Agent, for additional information on employer (fiscal) agents.

- A taxpayer is a Form 1040, U.S. Individual Income Tax Return, filer and has a Keogh plan, or must file excise, employment, or alcohol, tobacco, or firearms returns.

(4) Any type of entity (except a sole proprietorship) is required to have a new EIN for each new business, provided the new businesses have a different primary name.

Caution: A responsible party may only receive one (1) EIN per day. See IRM 21.7.13.2.2.2, How Many EINs a Responsible Party Can Receive Each Day, for more information.

(5) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*. Under these rights, taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

21.7.13.2.2
(12-18-2015)

When to Assign EINs

- (1) Accounts Management employees will use the mandated IAT EIN Assignment tool to assign EINs. See IRM 21.2.2-2, Accounts Management Mandated IAT Tools, for a complete listing.

- (2) The Internal Revenue Service will assign an EIN when:

- A new entity has been created.

Reminder: Do not deny an EIN to a taxpayer based solely on the fact they have not formally established their entity with state or local agencies before obtaining their EIN.

- The ownership of an entity has changed, and a new EIN is required. See IRM 21.7.13.4.3, Entity Classification and Ownership Changes, or,
- An individual indicates that an EIN is required for business purposes (e.g., to acquire professional licenses, collect sales tax on retail sales, for banking purposes or when required by another Government Agency). See IRM 21.7.13.4.4, EINs Required for Business Purposes.

Note: There is no legal age requirement for a taxpayer to be issued an EIN. However, if the taxpayer is a minor, the Social Security Number (SSN) of the parent or legal guardian is required. Along with inputting the minor's SSN or Individual Taxpayer Identification Number (ITIN) in the correct cross reference field, also input the SSN/ITIN of the parent or legal guardian in the Remarks field of Command Code (CC) ESIGN. The parent or legal guardian of a minor child applying for an EIN is authorized to receive the EIN after performing normal disclosure procedures on the parent or legal guardian.

21.7.13.2.2.1
(10-01-2021)

Frivolous/Suspicious Forms SS-4

- (1) Treas. Reg. 301.6109-1(d)(2) states that any person required to furnish an employer identification number must apply for one, if not done so previously, on Form SS-4. The form, together with any supplementary statement, must be prepared and filed in accordance with the form, accompanying instructions, and relevant regulations, and must set forth fully and clearly the requested data.

- (2) Determining whether an application is frivolous can be subjective. Following are some of the common characteristics of frivolous applications:

- The entity's legal name is a long, nonsensical string of characters and may contain profanity.
- The application lists a government entity in any of the fields but the application is not for a government entity.
- The application is for a trust and lists government entities or well known corporations in any of the fields.
- The same person submits multiple applications and all contain similar nonsensical language.

Note: This list is not all inclusive.

- (3) The IRS is not required to correspond with an applicant who has made a frivolous request for an EIN.
- (4) It is critical that a distinction be made between an application that is incomplete or flawed and one that is frivolous. Therefore, management approval is required if an application will not be processed because it is deemed frivolous. Upon approval, destroy the frivolous application as classified waste. Classified

waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes.

- (5) If multiple applications are received from the same taxpayer for LLCs, corporations, trusts, etc. and the applications are complete, are not duplicates, and the entries do not contain nonsensical information, this does not constitute a frivolous application. Assign the EINs in these cases.

Reminder: A responsible party may only receive one (1) EIN per day. See IRM 21.7.13.2.2.2, How Many EINs a Responsible Party Can Receive Each Day, for more information.

- (6) If applications appear suspicious, refer to the Scheme Development Center (SDC). See IRM 3.11.6.7.14, Criminal Investigation (CI) Scheme Development Center (SDC) Screening, for additional guidance. The SDC cannot act on a referral that does not lead to the commission of a refund crime. However, applications that appear suspicious can be sent as potential leads using the instructions below:

- Copy Form SS-4, Application for Employer Identification Number
- Mark or stamp it as a “copy”
- Notate the EIN assigned
- Notate it is a potential lead

21.7.13.2.2.2
(10-01-2017)

How Many EINs a Responsible Party Can Receive Each Day

- (1) Effective May 21, 2012, a responsible party (see IRM 21.7.13.7.3.12.3, SSN/ITIN/EIN Input-XREF Responsible Party (Form SS-4, Line 7) for input information) will be limited to receipt of one (1) EIN per business day. This limit applies whether the responsible party is applying online, by phone, fax or mail. It does not matter which entity type the taxpayer has chosen.

#

Note: EIN Toll-Free Telephone Assignment was discontinued effective January 6, 2014. See IRM 21.7.13.3.5.1, EIN Toll-Free Telephone Service-Domestic Entities, for additional information.

#

21.7.13.2.2.3

(10-01-2025)

Date of Death Check - Requirement for Responsible Party for Certain Entity Types - Online/Phone/Fax/Mail

- (1) As part of a Servicewide effort to combat fraud and identity theft, beginning January 2, 2013, EIN assignment employees, as part of research performed on the responsible party, will perform a date of death (DOD) check when:
1. the responsible party is an individual, and
 2. the entity is one of the types shown in Paragraph (3).
- (2) The Integrated Automated Technologies (IAT) EIN Assignment tool will display a pop-up screen when a date of death is present for the responsible party. In addition, the pop-up screen refers the employee to this IRM for procedures. Follow the instructions below when a date of death is displayed.

Note: The IAT Tool does not prevent EIN Assignment; it merely displays that a date of death is present and employees must refer to this IRM to determine if continuing with assignment is correct.

- (3) The date of death check only applies to the responsible party for the entity types shown below:
- Sole Proprietors
 - Household Employers
 - Corporations (all types)
 - Limited Liability Companies
 - Partnerships/Joint Ventures
 - Bankruptcy Estates
 - Conservatorships
 - Receiverships
 - Custodianships
 - Guardianships
 - Escrow Accounts
 - Fannie Maes
 - Ginnie Maes
 - Settlement Funds
 - Pooled Income Funds

Reminder: The date of death check is performed on the individual named as the responsible party on Form SS-4 - either line 7a/7b (principal officer, member, partner) or Line 9a (sole proprietor, grantor/trustor). The DOD check is not performed on a fiduciary (the conservator, receiver, guardian, bankruptcy trustee, etc.)

- (4) **The online EIN application** - The online EIN application, Modernized Internet EIN, performs the date of death check on the individual input as the responsible party for each of the entities listed in Paragraph (3). If a date of death is present, an EIN is not assigned. The applicant is directed to call the IRS

IRM 21.7.13.3.4.1, Modernized Internet EIN (Mod IEIN), for a list of error

is present for the responsible party for one of the entities listed in Paragraph (3), and the caller is authorized to receive information as determined in IRM

#

#

#

#

#

21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN), take the actions shown in the table below:

Caution: Advise Third Party Designees to mail or fax a completed Form SS-4 for processing. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for mailing address/fax numbers.

If	And	Then
1) The caller is the responsible party	Authenticated as determined in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN)	Advise the responsible party as follows: "I'm sorry, but we are unable to provide you with an EIN. Our records show a date of death is present. You must contact the Social Security Administration (SSA) to correct the information. Then, you must mail or fax a completed and signed Form SS-4, along with the documentation received from SSA as verification of the correction. Mail or fax the information per the Instructions for Form SS-4."
2) The caller is the responsible party	The caller fails authentication probes in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN)	Advise the caller as follows: "I'm sorry, but we are unable to verify your identity at this time. Please fill out a Form SS-4 and fax or mail it to the IRS." Caution: Do not disclose any information to the caller, including which questions they failed.
3) The caller is an authorized third party	Authenticated as determined in IRM 21.7.13.3.4.1(4), Modernized Internet EIN (Mod IEIN), and your research of the name and TIN of the responsible party shows a DOD is present	Advise the caller as follows: "I'm sorry, but we are unable to provide you with an EIN. Please have the responsible party contact the IRS for assistance." Caution: Do not disclose any information beyond the language shown above. If questioned why the responsible party must call then state: "I'm sorry, I am unable to provide you with any further information." Caution: Do not probe for a different responsible party.

If	And	Then
4) The caller is an authorized third party	<p>After advising the caller to have the responsible party call us (see 3rd row above), the authorized third party states the responsible party is deceased.</p> <p>Caution: Do not, at any point in the conversation, either state or confirm that IRS records show the responsible party is deceased. The authorized third party is not entitled to this information. Their authority ends at the time of the taxpayer's death. Only an individual who can establish authority, such as a fiduciary (administrator, executor, or trustee of the estate), or an heir at law, next of kin, or beneficiary who establishes a material interest, may be entitled to any information about the decedent.</p>	<p>Advise the caller as follows: The online assistant cannot assign an EIN if the responsible party is deceased. In order to obtain an EIN, you must mail or fax the following:</p> <p>A completed Form SS-4, signed by an individual who is authorized to act for the decedent</p> <p>Documentation to substantiate the requestor's authority to act on behalf of the decedent and</p> <p>A letter explaining the reason an EIN is needed." See IRM 11.3.2.4.7, Estates, for complete information regarding persons who are authorized to request/ receive information on behalf of a decedent, and the type of documentation that may be sent to IRS to establish authority. See <i>EIN Assignment - State Alignment</i> for the correct mailing address and fax numbers.</p>

If	And	Then
5) The caller is an authorized third party	<p>After advising the caller to have the responsible party call us (see 3rd row above), the authorized third party provides a different responsible party.</p> <p>Caution: The entity type must be one for which an alternative responsible party may be provided (Corporation, LLC, Partnership, etc.) There cannot be an alternate responsible party for entity types where there is only one responsible party (Sole Proprietorship, Single-Member LLC, Household Employer, etc.).</p>	Advise the caller they can obtain an EIN via the Online EIN Assistant, or by faxing or mailing a completed Form SS-4.
6) The responsible party or authorized third party calls back after being advised of the information that must be mailed or faxed to IRS	Requests to fax the Form SS-4 and documentation previously requested, while you remain on the phone, for the purpose of obtaining an EIN during the call	Advise the caller as follows: "I'm sorry, but we are unable to provide you with an EIN over the telephone. You must fax or mail in the previously requested information per the Instructions for Form SS-4. Upon receipt, the application and documentation will be evaluated, and, if complete, an EIN will be faxed back within 10 business days."

- (6) **If you are processing a faxed application**, and a date of death is present for the responsible party, fax the Form SS-4 back to the sender using the campus cover sheet. If the Form SS-4 was faxed by the responsible party, use the following language: "We are sorry, but we are unable to provide you with an EIN at this time. Our records show a date of death is present. Contact the Social Security Administration (SSA) to correct the information. Then, you must mail or fax us a completed and signed Form SS-4, along with the documentation received from SSA as verification. Upon receipt, the application and documentation will be evaluated, and, if complete, an EIN will be faxed back within 4 business days." If the Form SS-4 was faxed by a TPD/POA or other authorized individual, use the following language: "We are sorry, but we are unable to provide you with an EIN at this time. Please have the responsible party contact us." See IRM 10.5.1.6.9.4, Faxing, for guidance.
- (7) **If you are processing a mailed application**, and a date of death is present for the responsible party, mail the Form SS-4 back to the sender using Notice Gatekeeper Web (SNIP) - LTR 0045C Detail Page (irs.gov), EIN Application Requested/Received (Form SS-4). Use opening paragraph "C" and open paragraphs "Z" and "*" (asterisk). If the Form SS-4 was received from the responsible party, in the open paragraphs, provide the following language: "We

#21.7.13.2.3
(03-13-2017)**Methods by Which
Taxpayers Can Apply for
an EIN**

- (1) The following methods are used to apply for an EIN:

- By using the online EIN application, Modernized Internet EIN, if the principal business is created or organized in the United States or U.S. Territories (Domestic). See IRM 21.7.13.3.4, Internet EIN Applications.
- By mail. See IRM 21.7.13.3.6, Receiving EIN Applications by Mail.
- By fax. See IRM 21.7.13.3.7, Receiving EIN Applications by Fax.
- By telephone if the principal business was created or organized outside the United States or U.S. Territories. Foreign applicants can call (267) 941-1099 (not a toll-free number). See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for additional information.

21.7.13.2.4
(05-22-2025)**How an EIN is Assigned**

- (1) The EIN Research and Assignment System (ERAS) is used to establish an EIN (account) for an entity. The account is established using CC ESIGN (See IRM 2.4.8, Command Codes ESIGN and BSIGN), and is stored on the Entity section of the Business Master File (BMF).

Note: Records for Employee Plans are stored on both the BMF and the EPMF (Employee Plan Master File).

- (2) The system assigns a nine-digit EIN in the format
- NN-NNNNNNN*
- . The first two digits (the EIN Prefix) are determined by the Campus of Record assigning the EIN, unless the taxpayer is applying using the online EIN application, Modernized Internet EIN, or through the Small Business Association (SBA). Refer to the table below for details.

Campus	EIN Prefixes
Andover	10, 12
Atlanta	60, 67
Austin	50, 53
Brookhaven	01, 02, 03, 04, 05, 06, 11 13, 14, 16,21,22, 23, 25, 34, 51, 52, 54, 55, 56, 57, 58, 59, 65

Campus	EIN Prefixes
Cincinnati	30, 32, 35, 36, 37, 38, 61
Fresno	15, 24
Kansas City	40, 44
Memphis	94, 95
Ogden	80, 90
Philadelphia	33, 39, 41, 42, 43, 48, 62, 63, 64, 66, 68, 71, 72, 73, 74, 75, 76, 77, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 98, 99
Internet	20, 26, 27, 33, 39, 45, 46, 47, 81, 82, 83, 84, 85, 86, 87, 88, 92, 93, 99
Small Business Administration (SBA)	31

- (3) 6/7 Million series EINs are reserved for Trusts, Estates, and Non-Profit/Exempt Organizations. A 6/7 Million series EIN can be identified by the number 6 or 7 immediately following the dash (–).

21.7.13.2.4.1
(05-22-2025)
**EIN Prefixes No Longer
Available for
Assignment**

- (1) EIN Prefixes 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, 89, 96 and 97 are considered invalid for input and are no longer being assigned. However, some entities with these prefixes may still be in business; paying taxes and issuing Forms W-2 to report wages paid.

Caution: EINs with one of these prefixes should never be put on Master File with a TC 000.

- (2) EINs with prefixes 69, 70, and 79 have never been valid IRS prefixes. These prefixes were issued by the Social Security Administration (SSA) between 1955 and 1986 for their internal use and SSA maintains historic files on these accounts.
- (3) For a short period of time in early 2002, IRS inadvertently assigned EINs with prefix 69. An extract was done to identify those taxpayers who had received these EINs and also had 94X filing requirements. These taxpayers were assigned a new EIN with a valid prefix so that SSA could process their Annual Wage Reporting documents, Forms W-3 and Forms W-2.
- (4) Some of these accounts still exist for one of the following reasons:
- The account did not merge to the new number and those taxpayers continue to file 94X returns using the prefix 69 EIN.
 - The taxpayer contacted IRS and had the prefix 69 EIN reinstated.
 - The entity subsequently hired employees and began filing 94X returns.
- (5) When these accounts are identified, either by IRS personnel, the Reporting Agent community, or by SSA, a new EIN must be assigned and the account merged to the new number.

- (6) If you receive a request for verification of an EIN and the taxpayer's EIN begins with prefix 69, check to see if there are 94X filing requirements. If so, advise the taxpayer they must receive a new EIN. Prepare Form 4442/e-4442, Inquiry Referral, and forward to the correct BMF Entity Team. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity, for an account merge to a new EIN. Advise Entity to correspond with the taxpayer advising them of their new number.
- (7) If you receive a call or correspondence from a taxpayer who has had his EIN merged from prefix 69 to a new valid prefix, but wants to retain the prefix 69 EIN, explain that SSA cannot process Forms W-3 and Forms W-2 with this EIN. Apologize to the taxpayer for the inconvenience this may have caused.

21.7.13.2.5
(10-01-2006)
**Form SS-4 Data and
Social Security
Administration**

- (1) Electronic SS-4 data began in 1998 with the interagency workgroup that consisted of the Internal Revenue Service (IRS), Social Security Administration (SSA) and the Census Bureau.
- (2) The IRS uploads pertinent data from Form SS-4, Application for Employer Identification Number, and the online EIN application for new businesses and organizational taxpayers and forwards the file of records to SSA electronically on a weekly basis.
- (3) SSA assigns a six-digit North American Industry Classification System (NAICS) code to the taxpayer based on a principal activity description and other information reported on the form.

Note: The Census Bureau developed an automated coding program that SSA uses to code approximately 75 percent of the records; those records not coded in an automated fashion are assigned NAICS codes by the SSA clerical coding staff.

- (4) The information from the Form SS-4 file is used by the Office of Research, Evaluation and Statistics for SSA actuarial purposes.
- (5) In addition, SSA matches employees to employers to create ad hoc aggregate statistics by industry.

21.7.13.2.6
(01-06-2014)
**Form SS-4 Data and U.S.
Census Bureau**

- (1) The Internal Revenue Code and its regulations authorize the Census Bureau to receive information from Form SS-4, Application for Employer Identification Number, and the IRS permits SSA to release the data directly to the Census Bureau.
- (2) The SSA provides Census with an EIN, a six digit North American Industry Classification System (NAICS) code, business birth reason codes, geographic information, and other classification/status indicators. Of particular importance, the NAICS codes from Form SS-4 are crucial to the Census Bureau's economic programs.
- (3) These NAICS codes are the primary source of industry information for all active single-location employer cases on the Census Bureau's Business Register (BR). The industry code is a key data element on the BR.
- (4) The BR is the Census Bureau's master business list and contains basic economic information for the universe of businesses. The BR serves as the

primary sampling frame for the Economic Census, a program conducted every five years, and most current economic surveys. In this capacity, it identifies the set of statistical units that represents the target population, as defined by reference period, statistical unit, industry codes, geographic codes, business size, and other factors.

- (5) Pursuant to the requirements of the Privacy Act of 1974 (5 U.S.C. 352a) and guidance from the Office of Management and Budget (OMB), the U.S. Census Bureau discontinued the collection of the Social Security Numbers from their customers when filing Electronic Export Information in the Automated Export System. You may receive phone calls from small businesses and individuals stating they need to apply for an EIN due to this reason. Advise the caller that they may apply for an EIN using our Online EIN Assistant, or by submitting a Form SS-4 by fax or mail.

21.7.13.2.7
(01-06-2014)

System for Award Management (SAM)

- (1) In October 2005, IRS began a bulk name/TIN matching program with Central Contractor Registration (CCR). CCR was the central registration point for all federal government trading partners. In July 2012, CCR was consolidated into the System for Award Management (SAM).
- (2) If a SAM registrant does not pass the name/TIN match, an email is sent to the registrant by SAM advising them of the failure and providing phone numbers for the Social Security Administration, if the TIN is an SSN, or for the IRS e-Services help desk, if the TIN is an EIN.
- (3) In order to pass a name/TIN match, the EIN must be posted to Master File. Therefore, a taxpayer who plans to become a government contractor or grant applicant and applied for an EIN via the online EIN application, Modernized Internet EIN, or fax must wait until the EIN posts to Master File, or the name/TIN match will fail.
- (4) When answering an EIN-related call if you become aware that a taxpayer plans to become a government contractor or grant applicant and will be registering in SAM, advise the taxpayer that the EIN can be used to make a payment or file a tax return, but will not be available for name/TIN matching or other electronic purposes for approximately two weeks.

21.7.13.2.8
(10-01-2019)

Taxpayer Advocate Service (TAS) Guidelines

- (1) AM EIN assignment assistors must be familiar with Taxpayer Advocate Service (TAS) criteria and the Taxpayer Bill of Rights (TBOR). TBOR was adopted by the IRS in June 2014 and provides taxpayers with ten rights. For more information about TBOR, refer to Pub 1, Your Rights as a Taxpayer. For TAS criteria, see IRM 13.1.7.2, Introduction to TAS Case Criteria.
- (2) Generally, issues related to EIN assignment can be resolved during the call and therefore do not require TAS referral. However, if a caller states that they wrote in for an account change or other action that the EIN assistor cannot resolve, and the delay meets TAS criteria, then a referral is required.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps with 24 hours to *begin* resolving the taxpayer's issue. Do not refer "same day" cases to TAS unless the taxpayer asks to be transferred to TAS *and* the case meets TAS criteria. Refer to IRM 13.1.7.5, Same Day Resolution by Operations.

- (4) Referrals to TAS are made by completing Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and routing the form to TAS.
- (5) See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for comprehensive information on this issue.

21.7.13.3
(05-16-2018)
Receiving EIN Requests

- (1) This subsection describes:
 - Identification requirements followed by all IRS employees when communicating with taxpayers
 - Form SS-4, General Information and Line Numbers
 - Bulk/Bank Assignment Requests (CAMC Only)
 - Receiving EIN applications by Internet
 - Receiving EIN applications by telephone
 - Receiving EIN applications by mail
 - Receiving EIN applications by fax
 - Receiving EIN applications from Field Compliance
 - Receiving EIN Questions by Telephone

21.7.13.3.1
(10-01-2005)
IRS Employee Identification Requirements—Sec 3705(A)

- (1) The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98), Section 3705, provides identification requirements for all IRS employees working tax-related matters.
- (2) During telephone, face-to-face, or written contact with taxpayers, all IRS employees in field assistance, headquarters, or area offices are required to provide, at a minimum the following information:
 - Name
 - Unique badge identification (ID Card number)

Note: This provides taxpayers with enough information to identify an IRS employee who has previously assisted with tax-related matters.

21.7.13.3.2
(10-01-2018)
Form SS-4 - General Information and Line Numbers

- (1) Form SS-4, Application for Employer Identification Number, is used by taxpayers to apply for an EIN. It can be obtained by:
 - Accessing the IRS Web Site at www.irs.gov, or
 - Calling 800-TAX-FORM (800-829-3676)

The taxpayer can complete and submit a paper form:

 - By mail - See IRM 21.7.13.3.6, Receiving EIN Applications by Mail.
 - By fax - See IRM 21.7.13.3.7, Receiving EIN Applications by Fax.
- (2) This subsection describes specific requirements for the following fields on the Form SS-4:
 - Type of Entity and Employees - See IRM 21.7.13.3.2.1, Type of Entity and Employees (Form SS-4, Lines 9a, 13, 14, and 15)
 - Tax Identification Number (SSN, EIN, or ITIN) - See IRM 21.7.13.3.2.2, Taxpayer Identification Number (Form SS-4, Line 7b or Line 9a)
 - Business Operational Date (BOD) - See IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11)

- Wages Paid Date (WPD) - See IRM 21.7.13.3.2.4, Wages Paid Date (Form SS-4, Line 15)
- Principal Business Activity Checkbox, Principal Remarks, and Principal Merchandise sold - See IRM 21.7.13.3.2.5, Lines (16 and 17) PRIN-CKBX, PRIN-REMARKS and PRIN-MDSE-SOLD-SERVICES
- Fiscal Year Month (FYM) - See IRM 21.7.13.3.2.6, Fiscal Year Month (Form SS-4, Line 12 - Closing Month of Accounting Year)

(3) Special handling is required for Forms SS-4 received from:

- Foreign Entities, Definitions and Instructions - See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions
- Foreign Entities/Persons Not Required to File a U.S. Tax Return - See IRM 21.7.13.3.2.7.1, Foreign Entities/Persons Not Required to File a U.S. Tax Return
- Foreign Entities/Persons Required to File a U.S. Tax Return - See IRM 21.7.13.3.2.7.2, Foreign Entities/Persons Required to File a U.S. Tax Return
- Qualified Intermediaries - Requirement for a Second EIN - See IRM 21.7.13.3.2.7.3, Qualified Intermediaries - Requirement for a Second EIN

#

(4) See IRM 21.7.13.5 , Assigning EINs, for additional entity-specific requirements.

21.7.13.3.2.1
(03-02-2018)

**Type of Entity and
Employees (Form SS-4,
Lines 9a, 13, 14, and 15)**

(1) The information provided by the taxpayer on Lines 9a, 13, 14, and 15 of Form SS-4 is used to determine the correct employment tax filing requirements to assign. This information includes:

- Line 9a - Type of entity
- Line 13 - Number of and type of employees
- Line 14 - Checkbox response to indicate if a Form 944, Employer's ANNUAL Federal Tax Return, filing requirement should be assigned
- Line 15 - First date wages or annuities were paid

21.7.13.3.2.2
(10-01-2025)

**Taxpayer Identification
Number (Form SS-4,
Line 7b or Line 9a)**

(1) Use the information in the table below to determine the requirements for Taxpayer Identification Number (Form SS-4, Lines 7b or 9a) for domestic entities.

Caution: Foreign individuals are not required to have an ITIN in order to receive an EIN. If the foreign responsible party doesn't have or is ineligible to obtain an ITIN or SSN, the applicant may leave line 7b blank or write **foreign** or **N/A** per the *Instructions for Form SS-4*. See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions for additional information.

Domestic Entity Type	Requirement
<ul style="list-style-type: none"> Corporation Partnership UBO/UBT/PTO/Business Trust, or LLC 	<p>Line 7b-SSN or ITIN of the principal officer, general partner, member or owner (also known as responsible party Line 7a).</p> <p>Reminder: Unless the applicant is a government entity, Form SS-4 applications (mailed/faxed) cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN or ITIN.</p>
Sole Proprietor	Line 9a-SSN/ITIN of the owner
Estate	Line 9a-SSN/ITIN of the decedent
Trust	Line 9a-SSN/ITIN of the grantor, owner, custodian, or trustor
Government	Line 7b-SSN/ITIN or EIN of the agency or agency representative

- (2) There will be rare occasions where the grantor, owner, custodian or trustor of a **domestic** trust/estate entity type will not have an SSN or ITIN. In these cases, secure the SSN or ITIN of the party responsible for physically filing the Form 1041 and input it onto CC ESIGN as the cross reference TIN. Following are some instances of when this may occur.

- Grantor, owner, custodian or trustor may indicate Amish or Mennonite as the reason for not supplying an SSN or ITIN.
- An infant is the decedent of an estate or grantor, owner, custodian or trustor of a trust, guardianship, receivership or custodianship that has yet to receive an SSN.
- Estate is being established for a woman who used her husband's SSN with an alpha character immediately after the last digit of his SSN.

21.7.13.3.2.3
(10-01-2009)
**Business Operational
Date (Form SS-4, Line
11)**

- (1) The Business Operational Date (BOD), which is the date the entity began doing business, **must** be input onto CC ESIGN for every EIN that is assigned. It is identified on Line 11 of the Form SS-4 as "Date business started or acquired (month, day, year)."
- (2) The BOD must be prior to, or the same as, the Wages Paid Date (WPD). The wages paid date must be after 1913 but no later than the current month and year plus one and must be in MMYYYY format.
- (3) Use the information in the table below to validate the BOD provided by the taxpayer or determine the correct BOD if one is not provided.

If	Then the BOD should be
1) The entity is a trust	The date the trust was funded.
2) The entity is an estate	<ul style="list-style-type: none"> The date of death of the decedent, or The date the estate was legally funded (that is, when probate completed and assets flowed into the account).
3) <ul style="list-style-type: none"> A BOD is <i>not</i> indicated, and The entity has employees and has indicated a wages paid date (line 15 of the Form SS-4) 	The Wages Paid Date. Exception: If the Wages Paid Date is later than the current date, use the current date as the BOD.
4) <ul style="list-style-type: none"> A BOD is not indicated The entity does <i>not</i> have employees, and/or A wages paid date is <i>not</i> indicated 	The current date.
5) <ul style="list-style-type: none"> A BOD is <i>not</i> indicated, and The taxpayer is required to file Form 1042, Form 730, or Form 2290 	The current date.

21.7.13.3.2.4
(10-01-2007)

Wages Paid Date (Form SS-4, Line 15)

- (1) The Wages Paid Date (WPD) is the date an entity began paying wages to its employees. It is identified on Form SS-4, line 15 as "First date wages or annuities were paid or will be paid."
- (2) A WPD is required for all entities that have employees and are required to file an employment/unemployment tax return (Form 940, Form 941, Form 943, Form 944, or Form 945).
- (3) Use the information in the table below to validate the WPD provided by the taxpayer or to determine the correct WPD, if one is not provided.

If	And	Then
1) No employees are indicated (line 13 of Form SS-4)		A WPD is not required. Exception: If the taxpayer, other than a Trust, has input a Wages Paid Date on line 15, but does not indicate employees on line 13, assign Form 940 and Form 941 filing requirements.
2) Employees are indicated (Line 13 of Form SS-4)	A WPD is not indicated	Use the BOD. See IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11), for information on determining the BOD if one is not provided.
3) Employees are indicated (line 13 of Form SS-4)	The WPD is indicated as "Not Yet," "Unknown," etc.	Use the first date of the <i>next</i> quarter from the current date as the WPD, as detailed below. <ul style="list-style-type: none"> • If the current date is between January 1 and March 31, use April 1 as the WPD. • If the current date is between April 1 and June 30, use July 1 as the WPD. • If the current date is between July 1 and September 30, use October 1 as the WPD. • If the current date is between October 1 and December 31, use January 1 of the next year as the WPD.
4) The entity is a trust and a Wages Paid Date is indicated	No employees are indicated	Do not establish employment filing requirements. Note: A WPD with no employees could indicate distribution on Trust and Pension Plan.

21.7.13.3.2.5

(10-01-2014)

Lines (16 and 17)**PRIN-CKBX,****PRIN-REMARKS and****PRIN-MDSE-SOLD-****SERVICE**

- (1) The information entered on CC ESIGN from Form SS-4 lines 16 and 17, is captured by ERAS and sent to both the Social Security Administration and the Census Bureau. See IRM 21.7.13.2.5, Form SS-4 Data and Social Security Administration, and IRM 21.7.13.2.6, Form SS-4 Data and U.S. Census Bureau, for additional information on the use of this data. It is critical we capture the most accurate data possible, to the extent it is provided by the taxpayer. All fields are required entries.
- (2) Use the table below, for the entity types listed, to populate Lines 16 and 17. The table was developed by IRS, SSA, and Census in an effort to improve the quality of data we receive and forward to these agencies. Do not ask these entities for this information.

Entity Type	Line 16 (PBA)	Line 16 Remarks	Line 17
Bankruptcy (Individual)	Other (09)	Trust Admin	Trust Administration
Church	Other (09)	Religious Org	Religious Organization
Employer (Fiscal) Agent	Other (09)	Payroll Serv	Payroll Service
Employer Plan (All Types)	Fin & Ins (06) (Finance & Insurance)		Employer Plan
Escrow	Real Estate (02)		Escrow Company
Estate	Fin & Ins (06)		Estate Administration
FNMA (Fannie Mae)	Fin & Ins (06)		FNMA
GNMA (Ginnie Mae)	Fin & Ins (06)		GNMA
Homeowners/Condo Assoc.	Real Estate (02)		Homeowners Associa- tion
Household Employer	Other (09)	Household Emp	Household Employer
Plan Administrator	Fin & Ins (06)		Plan Administration
Political Organization	Other (09)	Pol Org	Political Organization
REIT (Real Estate Investment Trust)	Fin & Ins (06)		REIT
REMIC (Real Estate Mortgage Investment Conduit)	Fin & Ins (06)		REMIC
RIC (Regulated Investment Company)	Fin & Ins (06)		RIC
Settlement Fund	Fin & Ins (06)		Settlement Fund
Trust (All Types)	Fin & Ins (06)		Trust Administration

- (3) **For all other entity types**, follow the instructions in paragraphs (4), (5), (6), (7), and (8) whether the application is received via phone, fax, or mail.

- (4) Populate the Principal Checkbox (PRIN-CKBX) field with the two-digit Principal Activity Code as indicated by the taxpayer on Form SS-4, line 16. If no box is checked, enter "09" (Other).

Example: If the box for "Construction" is checked, enter "01".

Note: See IRM 21.7.13.7.3.27, Principal Business Activity Checkbox Input and Examples/Descriptions for a complete list of Principal Business Activity Codes.

- (5) ERAS automatically populates the Principal Remarks (PRIN-REMARKS) field with the principal activity that corresponds with the checkbox number. Using the same example in paragraph 4, the word "Construction" will populate this field.

Note: The information will not be visible on the ESIGN screen. The fields are populated during ERAS daily processing.

- (6) If Form SS-4, line 16, is marked "Other", you must enter the remarks supplied by the taxpayer in the ESIGN Principal Remarks field. If the taxpayer does not specify, enter "NA" or "N/A".

- (7) Populate the Principal Merchandise Sold (PRIN-MDSE-SOLD-SERVICE) field with the information provided by the taxpayer on Form SS-4, line 17. If blank, ERAS will re-enter the Principal Remarks. Using the example in paragraph 4, the word "Construction" will populate this field.

Caution: Only enter alpha and/or numeric characters into this field. If the taxpayer has provided a character that is not alpha or numeric, drop the special character and do not leave a space.

- (8) If Form SS-4, line 17 is blank and the taxpayer has checked the "Other" box on line 16, enter "NA" or "N/A" in the Principal Merchandise Sold field.

21.7.13.3.2.6
(03-02-2018)

Fiscal Year Month (Form SS-4, Line 12 - Closing Month of Accounting Year)

- (1) The Fiscal Year Month (FYM) is a two-digit code (01 through 12) indicating the month in which the fiscal year of the entity ends.
- (2) An FYM is required for all entities that are liable for an income tax return (Form 1120, Form 1065, or Form 1041).
- (3) Use the information in the table below to validate the FYM provided by the taxpayer or determine the correct FYM, if one is not provided.

If	Then
1) The entity: <ul style="list-style-type: none"> Is a Form 2553 filer, an S-Corp, a Form 1120S filer or a Personal Service Corporation and The FYM is not provided or is other than 12 	<ul style="list-style-type: none"> Change the FYM to 12, and Inform the taxpayer by letter that the date has been changed to December 31, as required by the Tax Reform Act of 1986

If	Then
2) The entity: <ul style="list-style-type: none"> Is a trust and Is exempt from having to use a FYM of 12 (See IRM 3.13.2, BMF Account Number, for details), and Does not indicate a FYM 	<ul style="list-style-type: none"> Use <i>the month preceding</i> the BOD (Form SS-4, line 11) The trust FYM must be 12, unless the taxpayer cites IRC 674(c) or Treas. Reg. 1.674(c)
3) The entity: <ul style="list-style-type: none"> Is a partnership, and A FYM is not indicated 	Input FYM 12

21.7.13.3.2.7
(10-01-2025)

Foreign Entities - Definitions and Instructions

- (1) Mailed and faxed Forms SS-4 from foreign entities are assigned EIN prefix 98 and are only processed by the Cincinnati International Unit. If a paper or faxed application is received in a location other than Cincinnati, forward the Form SS-4 to Cincinnati for processing via fax (855) 215-1627.
- (2) Telephone calls from foreign entities requesting an EIN are assigned EIN prefix 98 and are only worked by Cincinnati and Ogden International Units. If a call is received in any other location, provide the caller with the:
 - EIN International phone number (267) 941-1099 (not a toll-free number) Hours of operation 6:00 a.m. to 11:00 p.m. Eastern time Monday through Friday
 - EIN International fax number (855) 215-1627 if faxing from within the U.S. and
 - EIN International fax number (304) 707-9471 if faxing from outside the U.S.
- (3) Beginning in October 2013, assistants staffing the International Non-Toll Free telephone line will have the ability to utilize the Over the Phone Interpreter Service (OPI). Instructions for using this service are located in IRM 21.8.1.2.3.2, Over the Phone Interpreter Service (OPI) For International Non-Toll Free Calls.
- (4) The table below provides legal definitions of both domestic and foreign entities. These definitions may be useful when trying to determine, on a phone call, whether the entity is domestic or foreign:

Entity	IRC 7701 Definition
Domestic Corporation, Partnership or Disregarded Entity (Business Entity)	The term "domestic," when applied to a Business Entity, means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations. A Business Entity created or organized both in the United States and in a foreign jurisdiction is a domestic entity.

Entity	IRC 7701 Definition
Foreign Corporation or Partnership	The term “foreign”, when applied to a corporation or partnership, means a corporation or partnership which is not domestic.
Domestic Trust	The term “domestic trust” means a trust in which a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust.
Foreign Trust	The term “foreign trust” means any trust other than a domestic trust described above.
Domestic Estate	Any estate other than a “foreign” estate.
Foreign Estate	The term “foreign estate” means an estate whose income is from sources outside the United States not effectively connected with the conduct of a trade or business within the U.S., and is not includible in gross income under <i>Sub-title A Chapter 1 Subchapter B Part II of Title 26 of the U.S. Code</i> .

- (5) Use the table below when processing requests for an International EIN received by mail, fax or phone to determine whether an entity is “foreign”, and therefore will be assigned EIN Prefix 98 by the Cincinnati or Ogden Campus:

If	Then
1) A corporation or limited liability company indicates on Line 9b that it was incorporated in a foreign country	Assign Prefix 98.
2) A corporation or limited liability company indicates on Line 9b that it was incorporated in the United States, but provides a foreign mailing and/or location address	Do not assign Prefix 98. For applications received by phone to the dedicated EIN International Line, advise caller to fax or mail application following guidance for Domestic EIN requests. For applications received by fax or mail into the EIN International Teams in CAMC, route application back to clerical for batching into domestic EIN inventory.

If	Then
<p>3) There is language anywhere on Form SS-4 suggesting foreign status, such as:</p> <ul style="list-style-type: none"> • Tax treaty • Foreign entity • Treas. Reg. 1.1441-1(e)(4)(viii) • 897(i) Election • Form 1120-F • Form 5471 (Information Return of U.S. Persons With Respect To Certain Foreign Corporations) • W-8IMY (Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting) • W-8EXP (Certificate of Foreign Government or Other Foreign Form Organization for United States Tax Withholding and Reporting) • W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)) 	Assign Prefix 98.
<p>4) An entity checks the box on Line 10 for "Compliance with IRS withholding regulations"</p>	Assign Prefix 98.
<p>5)</p> <ul style="list-style-type: none"> • None of the foreign indicators listed above are present, and • The location address is domestic, and • The mailing address is foreign 	<p>Assign a regular series EIN.</p> <p>Note: A foreign individual may be listed as the responsible party for a domestic entity and may not have a valid ITIN. Regardless, assign a regular series EIN in this situation. See IRM 21.7.13.3.2.7.2, Foreign Entities/Persons Required to File a U.S. Tax Return.</p>

If	Then
6) None of the foreign indicators listed above are present and the only address on the Form SS-4 is foreign	Application will be considered a Domestic EIN request and will require a regular series EIN. For applications received by phone to the dedicated EIN International Line, advise caller to fax or mail application following guidance for Domestic EIN requests. For applications received into the EIN International Teams in CAMC, route application back to clerical to be placed into domestic EIN inventory.

21.7.13.3.2.7.1
(10-01-2025)

**Foreign Entities/Persons
Not Required to File a
U.S. Tax Return**

- (1) Foreign corporations and individuals not engaged in a trade or business in the United States (and foreign partnerships, foreign trusts, and foreign estates that do not have gross income that is (or is treated as) effectively connected with the conduct of a trade or business) are not required to obtain an EIN, unless they otherwise have United States source income on which the tax liability was not fully satisfied by the withholding of tax at the source. However, a foreign entity may need an EIN to comply with IRS withholding regulations, or to claim tax treaty benefits. In this case, the taxpayer should complete Form SS-4 as shown below:

1. Line 7b- If the foreign responsible party doesn't have or is ineligible to obtain an ITIN or SSN, the applicant may leave line 7b blank or write **foreign** or "N/A" per the *Instructions for Form SS-4*.
2. Line 10- check the Compliance with IRS withholding regulations box, or in the case of claiming treaty benefits, check the Other box and specify on the line For Tax Treaty Purposes Only, Treas. Reg. 1.1441-1 (e) (4) (vii).
3. Lines 11-17 enter "N/A".

- (2) Establish these entities on the "O" file.

- (3) If the foreign entities/individuals above receive a letter from the IRS soliciting the filing of a U.S. tax return, the foreign entity/individual should respond to the letter immediately by stating that it has no requirement to file any U.S. tax returns. Failure to respond to the IRS letter may result in a procedural assessment of tax by IRS against the foreign entity.

Note: If the foreign entity later becomes liable to file a U.S. tax return, the foreign entity should not apply for a new EIN, but instead use the EIN it was first issued on all U.S. tax returns filed thereafter.

- (4) If the application is received over the phone, ask for the caller's name, SSN/ITIN, address, date of birth, and position with the entity. If the caller does not have an SSN/ITIN (and therefore cannot be authenticated using CC INOLE), the new EIN will still be disclosed to the caller, as long as their position with the entity authorizes them to receive it. See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e).

21.7.13.3.2.7.2
(05-16-2018)

**Foreign Entities/Persons
Required to File a U.S.
Tax Return**

- (1) Foreign individuals, owners of foreign corporations, partnerships etc., that are required under Treas. Reg. 1.1443-1 and 1.1445-1 (and the regulations thereunder), to file a U.S. tax return, are **not** required to provide an ITIN for the responsible party (on Form SS-4, Line 7b) in order to obtain an EIN, due to procedural changes/requirements for issuance of an ITIN. See IRM 3.21.263.5.1, Who Should Apply, for additional information.

Note: Foreign corporations, partnerships, etc., that are the responsible party of a domestic entity are not required to have an EIN and are not required to provide an EIN on line 7b.

- (2) Treas. Reg. 301.6109-1(a)(1)(ii)(C) provides that “any **person** other than an individual (such as corporations, partnerships, nonprofit associations, trusts, estates, and similar non-individual persons) that is required to furnish a taxpayer identifying number must use an employer identification number”. Treas. Reg. 301.6109-1(a)(1)(ii)(D) provides that “an individual, whether U.S. or foreign, who is an employer or who is engaged in a trade or business as a sole proprietor should use an employer identification number as required by returns, statements, or other documents and their related instructions.”

Note: The term **person**, for purposes of IRC 7701(a)(1) includes an individual, a corporation, a partnership, a trust or estate, a joint-stock company, an association, or a syndicate, group, pool, joint venture, or other unincorporated organization or group. The term also includes a guardian, committee, trustee, executor, administrator, trustee in bankruptcy, receiver, assignee for the benefit of creditors, conservator, or any person acting in a fiduciary capacity.

- (3) Since an ITIN is not required (paragraph 1), but an EIN is required (paragraph 2), an EIN will be assigned to the entity whether the sole proprietor, partner, principal officer, grantor, responsible party, etc. has a valid ITIN or not. Assign the appropriate filing requirements to the entity.

Note: A foreign individual, who has previously been assigned an ITIN, is required to furnish the ITIN at the time of application for the employer identification number. However, for practical purposes, if an ITIN is not listed, the EIN will still be assigned.

- (4) If the application is received over the phone, ask for the caller’s name, SSN/ITIN, date of birth, address, and position with the entity. If the caller does not have an SSN/ITIN (and therefore cannot be authenticated using CC INOLE), the new EIN will still be disclosed to the caller, as long as their position with the entity authorizes them to receive it. See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e).

21.7.13.3.2.7.3
(10-01-2017)

**Qualified Intermediaries
- Requirement for a
Second EIN**

- (1) A “Qualified Intermediary” (QI) is an eligible person that enters into a QI Agreement with the IRS pursuant to Rev. Proc. 2017-15, 2017-3 I.R.B. 437, and that acts as a QI under such Agreement. Generally, under the QI Agreement, the QI agrees to assume certain documentation and withholding responsibilities in exchange for simplified information reporting for its foreign account holders and the ability not to disclose proprietary account holder information to a withholding agent that may be a competitor. To apply for QI status, an eligible entity must submit an application in accordance with section 5 of Rev. Proc. 2017-15.

- (2) A QI-EIN is a special Employer Identification Number assigned by the IRS to a QI. The QI-EIN must be used on every Form W-8IMY provided by the QI to the withholding agent from which it receives payments as a QI, and must be used on Form 1042, Form 1042-S, Form 1042-T, Form 1099, Form 945, and Form 1096 filed with the IRS as a QI.
- (3) Applications for QI-EINs are not processed by Accounts Management. A specialized group in LBI processes the Form SS-4 and required accompanying
- (4) A QI-EIN may be used only when the QI is acting in its capacity as a QI. Therefore, a QI may need an additional EIN when it is acting in a non-QI capacity. If an entity has a QI-EIN, but requires another one for non-QI business activities, assign the entity a second EIN per normal procedures.

21.7.13.3.2.8
(02-12-2010)
**Questionable
Trusts/Estates**

21.7.13.3.2.9
(10-01-2005)
Tax Avoidance

21.7.13.3.2.10
(10-01-2025)
**Form SS-4 Signature
Requirements**

- (1) **Taxpayer:** A signature waiver was implemented for Form SS-4 effective March 13, 2000. Refer to *Notice 2000-19* page 845. Do not request a signature, unless one is required for third party disclosure regulations.
- (2) **Third Party Disclosure:** The taxpayer must authorize the Third Party Designee (TPD) to apply for and receive the EIN on their behalf by completing the Third Party Designee section and signing the Form SS-4. See IRM 21.7.13.3.9.1 (5), Form SS-4 Application Status, for handling guidance for third party inquiries regarding an EIN application. Refer to IRM 11.3.3.3, Disclosure to Third Parties Based Upon Taxpayer Request for Assistance, for additional information about disclosure to third parties when tax matters are involved.

21.7.13.3.2.11
(11-18-2024)

**Disposition of Form
SS-4 and Supporting
Documentation**

- (1) Forms SS-4 received by mail and processed with newly assigned EINs (domestic and foreign) must be sent to files in brown folders (Document 6982) with the processing date and the IDRS number of the assigning employee notated on the outside of the folder.
- (2) Unprocessed Forms SS-4 are applications that have a previously assigned EIN or applications that cannot be processed due to missing information. **These applications are not sent to files.** They are returned to the applicant explaining why a new EIN was not assigned.

Caution: If Form 2678 and/or Form 2848 or Form 8821 is attached to an application with an existing EIN, see table in paragraph 3 below.

Note: A Form SS-4 faxed to assist with EIN assignment during a telephone call must be destroyed as classified waste. For example: EIN assignment of foreign entities on the non-toll free line and assignment of domestic EINs during IDRS Downtime and End of Year Procedures. See IRM 21.7.13.3.5.2, EIN Non Toll-Free Telephone Service-Foreign Entities, and IRM 21.7.13.3.5.5, IDRS Downtime and End of Year Procedures.

- (3) After assigning an EIN, use the table below for routing certain Forms and/or supporting documentation to the correct area.

If	Then
1) The processed Form SS-4 has one of the following Third Party authorization documents attached: <ul style="list-style-type: none"> • Form 2848, Power of Attorney/Declaration of Representative, or • Form 8821, Tax Information Authorization 	Take the following actions: <ol style="list-style-type: none"> 1. Detach authorization document 2. Notate the EIN on the authorization document 3. Send the authorization document to the correct CAF unit using the following link: <i>Where to File (Form 2848)</i>. <p>Exception: Do not send if the authorization document is for Form SS-4 only.</p>
2) Form 2678, Employer Appointment of Agent, is attached	<ol style="list-style-type: none"> 1. Detach Form 2678 2. Notate newly assigned or previously assigned EIN in Part 2 of Form 2678. 3. Send the Form 2678 to the correct campus using the following link: <i>Where to File Your Taxes (for Form 2678)</i>.
3) Miscellaneous documentation used to assign the EIN (e.g. Articles of Organization/Incorporation) is attached	Detach from Form SS-4 and destroy as classified waste-paper.

21.7.13.3.2.12
(01-06-2017)

Form SS-4 Retention (Past and Present) and Requests for Copies of Form SS-4

- (1) Prior to 2001, Forms SS-4 (for entities with employees) were sent to the Social Security Administration (SSA) after IRS assigned the EIN. SSA maintained these records and IRS employees could request a copy of a specific form, generally for compliance purposes. In 2001, IRS began sending weekly electronic transmissions of Form SS-4 data to SSA, and the actual form was no longer sent. SSA only maintains Forms SS-4 received from IRS through 1998. **Therefore, SSA should not be contacted for Forms SS-4 processed after 1998.**

Note: SSA still maintains Forms SS-4 for years 1938 through 1998.

#

- (4) If SSA has the requested information, they will mail it back to the requestor. It can take up to three weeks for you to receive a response.
- (5) IRS retains all processed paper Forms SS-4 following guidance in IRM 3.5.61.3.77, Form SS-4, Application for Employer Identification Number.
- (6) Prior to January 1, 2017, the **only** Forms SS-4 IRS retained were those submitted by mail or fax for estates, trusts, and entities with no filing requirements. While only a limited number of paper Form SS-4 applications were retained, all Forms 5147, which generates with every EIN assignment (paper, fax, phone and internet) are retained on Control-D for seven years.
- (7) See IRM 21.7.13.3.2.11, Disposition of Form SS-4 and Supporting Documentation, for current disposition of Form SS-4 and supporting documentation.

21.7.13.3.3
(05-16-2018)

Bulk/Bank Assignment Requests (CAMC Only)

- (1) This subsection contains information on receiving and processing requests under the bulk/bank EIN program (also known as the bank list program).

#

21.7.13.3.3.1
(05-16-2018)

Entities Qualifying for Bulk/Bank Assignments

- (1) Entities qualified to receive bulk/bank EINs include:
 - Bankruptcy estates created under Chapter 7-11 of the Internal Revenue Code
 - Pension/Retirement Trusts
 - Government National Mortgage Association (GNMA) Pools
 - Federal National Mortgage Association (FNMA), and
 - Real Estate Mortgage Investment Conduits (REMICs)

Caution: Forward all requests from entities to be added as a participant in the bulk/bank program to the Accounts Management (AM) Headquarters (HQ) PPM analysts. HQ approval is required before any new entity can be added to the program.

21.7.13.3.3.2
(11-18-2024)

Batching Bulk/Bank Requests

(1) Bulk/bank requests can be:

- Faxed to 855-215-1627 or
- Mailed to
Internal Revenue Service
EIN Operations
Stop 532
Cincinnati, OH 45999

(2) Requests to join the bulk/bank program must be in writing on company letterhead and state the following:

- What the EIN(s) will be used for (e.g., bankruptcy estate, pension plan),
- Number of EIN(s) needed per month,
- Contact person's name,
- Contact person's telephone number and
- Contact person's fax number

Note: If any of the above information is missing, refer to the company's file. If there is no file on record, contact the company by telephone to obtain the missing information. Review the number of EINs being requested by the entity compared to prior requests. Report any significant increase to the Accounts Management (AM) HQ analyst. Do not assign the block until approval is received from the analysts.

(3) Separate and batch all requests received into three sub-categories:

- Requests
- Consolidated Lists, and
- Correspondence

Note: See IRM 21.7.13.7.2, Forms SS-4 and Correspondence: Processing Timeframes and Batching, for more information about processing timeframes and batching requirements.

(4) Faxed Bulk/bank requests are worked in PEGA. See IRM 21.7.13.8.2.2, User Role: Banklist Clerk, for more information.

21.7.13.3.3.3
(05-16-2018)

Assigning an EIN Block (CC BSIGN)

(1) Use CC BSIGN to assign a block of EINs, using the guidelines in the table below:

If the request is for	Then enter
1) <ul style="list-style-type: none"> • Bankruptcy Estates • GNMA's 	<ul style="list-style-type: none"> • The appropriate EIN prefix for the entity's location (identified as <i>NN</i> in the example below) • A 6 or 7 (so that a number in the 6/7 million series can be assigned), and • The number of EINs being requested. <p>Example: Input <i>BSIGN NN 6 20 Name of Institution</i> Response Beginning EIN <i>NN-70000000</i> Ending EIN <i>NN-7000019</i></p>
2) Pension Plans	<ul style="list-style-type: none"> • The appropriate EIN prefix for the entity's location (identified as <i>NN</i> in the example below) • An "R" (so that an EIN in the "regular series" will be assigned), and • The number of EINs being requested. <p>Example: Input <i>BSIGN NN R 20 Name of Institution</i> Response Beginning EIN <i>NN-40000000</i> Ending EIN <i>NN-4000019.</i></p>

- (2) Print the response screen and attach the printout to the original company letterhead.
- (3) Send Notice Gatekeeper Web (SNIP) - LTR 0225C Detail Page (irs.gov), EIN Block Assignments for Trusts and Estates.

Exception: If a fax number was provided, the EIN block assignment can be faxed to the institution/authorized representative.

Reminder: Make sure you have received the proper authorization document before disclosing an EIN block assignment to a representative acting on behalf of the institution. See IRM 21.7.13.3.5.4(1), Taking an EIN Telephone Application step 7.

- (4) Create a folder for the institution/authorized representative and retain the following:
 - The response screen and original request
 - A Block EIN(s) assignment log sheet (to record and track actions) when received

- The date on the cover letter that the consolidated list was returned by the institution/authorized representative when the EIN(s) are assigned, and
- The date on the cover letter of any correspondence

(5) If a consolidated list, using up the entire block of EINs assigned, has not been received after 30 days, send an interim Notice Gatekeeper Web (SNIP) - LTR 0225C Detail Page (irs.gov), or fax the financial institution or authorized representative. Explain that the institution/representative has up to 45 days from the date of issuance of the block to send in the consolidated list. No extension of time to use the block will be granted without extenuating circumstances.

21.7.13.3.3.4
(05-16-2018)
**Telephone Calls Related
to Bank List Program**

(1) Telephone service for the bank list program is not on the call router; calls are directly dialed to the campus of record. Return bank list program-related calls within a 24-hour period.

21.7.13.3.3.5
(05-16-2018)
**Processing a
Consolidated List
Returned by an
Institution/Authorized
Representative**

(1) When a financial institution or authorized representative supplies their client with an EIN from a block issued by the IRS, it must submit a consolidated list that contains the following information:

- EIN(s) assigned
- Exact name of entity to which the EIN(s) are assigned
- Name of trustee or executor
- Address, and
- Date established

(2) Banklist customers are only required to supply the information listed above. If any of the required information is missing, contact the institution/authorized representative to obtain it. Do not correspond with the customer or perform research for information that is not required.

(3) If additional information is available from the consolidated list, input it onto CC ESIGN. Otherwise, information not required from the taxpayer will be left blank on CC ESIGN.

(4) Use the IAT EIN Assignment Tool to research the entity to which the EIN(s) have been assigned to determine whether it has been previously established. If the tool is unavailable, manual research can be performed using the following command codes:

- CC ENMOD
- CC NAMEB, and/or
- CC NAMEE

Note: See IRM 21.7.13.4.2, Researching Taxpayer Information, for more detailed information on researching taxpayer information.

(5) If the entity has not been established, follow the correct EIN assignment procedures for the entity type. See IRM 21.7.13.5, Assigning EINs.

Exception: Enter the assigned EIN(s) in the upper left corner of the CC ESIGN screen (to prevent the system from auto-generating an EIN).

Reminder: Enter Notice Code Indicator "D" to suppress the CP 575 notice. If the listing indicates a CP 575 is requested, do not enter Notice Code D.

- (6) After entering the consolidated list, send Letter 225C, *EIN Block Assignment for Trustees and Estates*, to the institution/authorized representative, confirming that the consolidated list has been validated. If the institution/authorized representative requests Letter 225C be faxed to them, do so.

Note: If an authorized representative of the entity requests confirmation of individual EINs assigned, send the representative Letter 147C, EIN Previously Assigned.

- (7) Retain the consolidated list in the folder that was created when the block was assigned.

21.7.13.3.4
(10-01-2008)

Internet EIN Applications

- (1) This subsection contains information on EIN internet applications, including:

- Modernized Internet EIN (Mod IEIN)
- Modernized Internet EIN - Technical difficulties with the application
- Modernized Internet EIN - Incident Reporting
- Third party disclosure requirements for internet applications.

21.7.13.3.4.1
(10-01-2025)

**Modernized Internet EIN
(Mod IEIN)**

- (1) Modernized Internet EIN (Mod IEIN) replaced the online Form SS-4 application on September 17, 2007. The Mod IEIN application uses a question and answer format similar to popular tax preparation products. Users can click the underlined keywords for additional information or view the help topics available on each screen.

Information required to use Mod IEIN:

- The type of business entity being established
- The responsible party's Social Security or individual taxpayer identification number (ITIN)
- Third parties must have an authorization signed by the taxpayer

Note: Third party designees only receive the EIN at the end of the session. The EIN confirmation notice (CP 575) is mailed to the taxpayer. Unauthorized third parties can submit an application for the taxpayer but the EIN is not displayed at the end of the session. The EIN confirmation notice (CP 575) is mailed to the taxpayer.

Users begin by choosing the type of entity they are applying for and then answer only questions applicable to that entity type.

Note: Single and multi-member limited liability companies must select Limited Liability Company as the type of entity they are establishing. This will allow an LLC suffix to be entered and the correct filing requirement(s) to be established. Selecting Sole Proprietor or Partnership will not allow an LLC suffix to be added to the primary name line.

Who can use Mod IEIN? Mod IEIN can be used by all entities as long as:

- The responsible party has a valid TIN (SSN or ITIN). Only government entities may apply with an EIN.
- The entity's principal location is in the United States or U.S. Territories.

Who cannot use Mod IEIN? Mod IEIN cannot be used if:

- The entity's principal location is outside the United States. Applicants outside the United States may apply by phone, fax, or mail.

Real time validations include:

- Name and TIN match
- Existing business name and EIN in the same state
- Other front-end checks

Note: Only applicants who pass the validation receive an EIN during the online session.

Mod IEIN populates CC ESIGN with the taxpayer's information:

- When the taxpayer finishes and submits the application, CC ESIGN generates the EIN in the same manner as a live assistant.
- Because the EIN is assigned in real time, it is available for research on CC ENMOD immediately.

EIN Confirmation:

- Taxpayers have the option to view, save, and print their CP 575 at the end of the session.

Note: Taxpayers who opt to receive their CP 575 online will not receive a notice in the mail.

(2) Users applying for their domestic or U.S. territory EIN may experience difficulty with obtaining their EIN online and receive the following message:
*We are unable to provide you with an EIN. We apologize for the inconvenience, but based on the information provided we are unable to provide you with an EIN through this online assistant.
Please call 800-829-4933 for assistance. When outside the US, call 267-941-1099. TTY/TDD: 800-829-4059.
Please have your information readily available and mention reference number XXX.*

(3) Callers contacting the IRS regarding the message shown in paragraph 2 above are routed based on their specific reference number. Reference numbers 101 or 115 are directed to a CSR for assistance. All other reference numbers are routed to an automated message which provides instructions to correct invalid information and resubmit the application.

(4) Before resolving the issues in paragraphs 5, 9 and 10, you must follow the guidelines in the table below and in IRM 10.10.3.3.15, Identity Proofing for Modernized Internet EIN (Mod IEIN), to authenticate the caller.

Reminder: If the caller cannot be authenticated, **do not disclose the EIN**. EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or a signed Form SS-4.

If the caller is:	And	Then
1) A Third party designee (TPD)	They experienced problems obtaining an EIN online. They may or may not provide one of the reference numbers shown in paragraph 9 or 10 below	Apologize for any inconvenience and advise them to mail or fax a completed Form SS-4. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for mailing address/fax number.
2) A third party	They are unable to provide documentation of their authority	Apologize for any inconvenience and advise them to mail or fax a completed Form SS-4. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for mailing address/fax number.
3) A POA/TIA	They can fax Form SS-4 signed by the responsible party along with Form 2848/Form 8821 with: <ul style="list-style-type: none"> Form 2848/Form 8821 notated with language such as application for an EIN, Form SS-4, etc. 	Authenticate the POA/TIA by verifying the information required in IRM 10.10.3.3.15, Identity Proofing for Modernized Internet EIN (Mod IEIN), using command code (CC) INOLES.
4) The taxpayer	Their position is authorized for the entity type. See IRM 21.7.13.5, Assigning EINs, for each specific entity type to determine if the caller's position is authorized for that entity type.	Authenticate the taxpayer by verifying the information required in IRM 10.10.3.3.15, Identity Proofing for Modernized Internet EIN (Mod IEIN), using command code (CC) INOLES.

- (5) If the caller can be authenticated and their relationship established with the entity, use the table below to resolve the following common issues:

#####

[illegible]

#

#

#

#

##

			#
			#
			#
			#
			#
			#
			#
			#
			#

21.7.13.3.4.1.1
(10-01-2022)

**Modernized Internet EIN
- Technical Difficulties
with the Online
Application**

- (1) Because Mod IEIN validates the information taxpayers submit in a real-time environment (taxpayer authentication, duplication checks etc.), all command codes the application accesses, and all front-end and back-end systems must be up and running in order for an EIN to be assigned.
- (2) If an unscheduled outage occurs with one of the command codes or systems while a taxpayer is completing the online application, the taxpayer will be redirected to a "Technical Difficulties" page. The page advises them the system is experiencing technical difficulties and to please try back later. There may also

which is notated as "Internal Use Only". They are also provided with a link and advised that if the problem continues, to report it by accessing the link. The link allows the taxpayer to send an email reporting the problem. Existing procedures are in place to escalate the problem for diagnosis and resolution when this occurs.

- (3) A taxpayer may decide to call the toll-free number to apply for an EIN instead of waiting to try the application later. If you receive a call, and the taxpayer indicates they received the Technical Difficulties page in the Mod IEIN application, advise the taxpayer to apply online later in the day, or they can submit a Form SS-4 by fax or mail.

21.7.13.3.4.1.2
(10-01-2017)

**Modernized Internet EIN
- Incident Reporting**

- (1) Since the Modernized Internet EIN (Mod IEIN) application was placed into production on September 17, 2007, there have been no substantiated incidents of disclosure of Personally Identifiable Information (PII) to an unauthorized person. An example of a disclosure of PII would be one taxpayer (Taxpayer A) entering his name and SSN into the application but another taxpayer's name and SSN (Taxpayer B) being displayed to the taxpayer.
- (2) It is highly unlikely that an unauthorized disclosure will occur with the application. However, in the event a call is received from a taxpayer stating they received information that does not belong to him/her in the Mod IEIN application, it is critical that the following actions be taken immediately.
- (3) The phone assistor must obtain and document the following information:
 - Document the date and time the call was received.
 - Obtain the caller's name, phone number, and best time to call.
 - If an EIN was received, obtain the EIN, complete name of the new business entity, and the entity's address.
 - Ask and document whether the caller is the taxpayer or an authorized third party applying on behalf of the taxpayer.

Note: If a third party, ask if the caller has previously applied for EINs on behalf of other clients.

- Ask for the date and time the incident occurred.
 - Ask at what point in the application the disclosure occurred (On the summary page? In the CP 575 notice?).
 - Request the caller fax in prints they made during the application that can document the disclosure (Summary Page, EIN Assignment Page, CP 575 etc.).
 - Thank the caller for reporting the problem and advise him/her another IRS employee may be calling them if additional information is needed to assist in researching the problem.
- (4) Document any and all information the caller provides. Immediately provide all the documentation, including fax prints, to your manager/lead.
 - (5) The manager/lead must document the date and time the information was received from the phone assistor and immediately review the documentation for completeness and forward to the designated Point of Contact (POC) for the site.
 - (6) Each site must assign a Primary and Secondary POC to receive and review the data obtained by the phone assistor. The POC must document the date and time the information was received from the manager/lead and prepare a secure email detailing the incident. Include all the documented information the phone assistor obtained. Send the email to the AM HQ EIN Analyst.
 - (7) Reports of this nature are extremely serious. There can be no delays in this process. Quick and thorough action is required by all employees so that immediate research and diagnosis of the reported incident can begin.
 - (8) If it is determined that an incident has occurred in the Mod IEIN application, headquarters personnel will complete all required actions and notifications, as required by the Office of Privacy, Governmental Liaison & Disclosure.
- (1) When a TPD is making the online application on behalf of the taxpayer, the taxpayer must authorize the TPD to apply for and receive the EIN on their behalf in accordance to the process in the table below:

Step	Description
1	<p>Taxpayer signs a completed Form SS-4 including the TPD section, prior to the TPD making the online application.</p> <p>Note: A copy of the signed Form SS-4 must be retained by the TPD.</p>

21.7.13.3.4.2
(05-16-2018)
**Third Party Designee
(TPD) Disclosure
Requirements for
Internet Applications**

Step	Description
2	<p>Taxpayer reads and signs a statement that they understand that they are authorizing the TPD to:</p> <ul style="list-style-type: none"> • Apply for and receive the EIN on their behalf, and • Answer questions about completion of the application <p>Note: A copy of the signed statement must be retained by the TPD.</p>

21.7.13.3.5
(05-16-2018)
**Receiving EIN
Applications by
Telephone**

- (1) This subsection contains information on EIN telephone applications.

21.7.13.3.5.1
(11-25-2015)
**EIN Toll-Free Telephone
Service-Domestic
Entities**

- (1) EIN Toll Free Telephone Assignment was discontinued effective January 6, 2014. Taxpayers calling to apply for an EIN will be advised as follows: "I'm sorry, the IRS is no longer assigning EINs over the telephone. You can receive an EIN immediately by using our Online EIN Assistant. Go to the IRS web site at **www.irs.gov** and type in keyword EIN. If you prefer, you can complete a Form SS-4 and fax or mail it to us. The Form SS-4 and instructions can be downloaded from the IRS.gov website. Is there anything else I can help you with today?"

#

#

- (2) A responsible party may only receive one (1) EIN per day. See IRM 21.7.13.2.2.2, How Many EINs a Responsible Party Can Receive Each Day, for more information.

21.7.13.3.5.2
(11-25-2015)
**EIN Non Toll-Free
Telephone
Service-Foreign Entities**

- (1) International applicants may call (267) 941-1099 (not a toll-free number) 6:00 a.m. till 11:00 p.m. (Eastern Time) Monday through Friday to obtain their EIN. The person making the call must be authorized to receive the EIN and answer questions concerning the Form SS-4, Application for Employer Identification Number.

Note: Callers requesting a domestic EIN must be notified of the methods of applying. See IRM 21.7.13.2.3, Methods by Which Taxpayers Can Apply for an EIN.

- (2) A responsible party may only receive one (1) EIN per day. See IRM 21.7.13.2.2.2, How Many EINs a Responsible Party Can Receive Each Day, for more information.

21.7.13.3.5.3
(11-25-2015)

Before Taking Telephone Applications

- (1) All assistors working on the EIN Toll-Free/Non-Toll Free Telephone Service must be thoroughly instructed and familiar with:

- IDRS
- Paper processing of Form SS-4, and
- Telephone etiquette, including IRS Employee Identification Requirements (See IRM 21.7.13.3.1, IRS Employee Identification Requirements-Sec 3705(A))

- (2) Phone assistors will capture taxpayer information taken during the call using electronic means (IAT, Quickpads, Microsoft Word Pad, etc).

21.7.13.3.5.4
(10-01-2025)

Taking an EIN Telephone Application

- (1) IRM 21.7.13.3.5.1, EIN Toll-Free Telephone Service-Domestic Entities, and IRM 21.7.13.3.5.2, EIN Non Toll-Free Telephone Service-Foreign Entities, explains when the IRS will assign EINs over the telephone. Follow the guidance below when processing a telephone application. A responsible party is limited to one EIN per business day. See IRM 21.7.13.2.2.2, How Many EINs a Responsible Party Can Receive Each Day.

#

Step	Action
1	Open the call per IRM 21.1.1.4, Communication Skills, paragraphs 2, 3 and 4. See IRM 21.7.13.3.5.5, IDRS Downtime and End of Year Procedures, if the IDRS system is down while you are on the call.
2	Ask the caller their: <ol style="list-style-type: none"> 1. Complete name 2. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) 3. Address 4. Date of birth (DOB) 5. Position with the entity

Step	Action
3	<p>Validate the name, SSN/ITIN, address, and DOB using CC INOLE.</p> <p>Exception: If the caller does not have an SSN/ITIN (and therefore cannot be authenticated using CC INOLE), the new EIN will still be disclosed to the caller, as long as their position with the entity authorizes them to receive it. See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e).</p> <p>Note: If information provided in step 2 (items 1-4) differs from information on INOLE, follow guidance in IRM 10.10.3.3.16(4) & (5), Identity Proofing for Form SS-4 Application Status, to assist with authentication.</p>
4	<p>Perform the necessary research using the IAT EIN Assignment tool to determine whether the entity needs a new EIN. See IRM 21.7.13.4.2, Researching Taxpayer Information.</p> <ul style="list-style-type: none">• If the caller is a TPD or unauthorized third party, and during research you find an EIN has already been assigned for the taxpayer, <i>do not</i> disclose this to the caller. Advise the caller you have all of the information you need and will respond to the taxpayer directly. <p>Reminder: TPDs authority applies to newly assigned EINs only. (Does not appear on BMFOLE)</p> <ul style="list-style-type: none">• If the caller is an unauthorized third party, and during research you find that the name and SSN/EIN/ITIN of the owner of the entity does not match our records, do not disclose this to the caller. Advise the unauthorized third party that the information they are providing is not valid and the owner of the entity must call in to apply for the EIN.

Step	Action
5	<p>After verifying that an EIN is needed, ask the caller if they have a completed Form SS-4 and if they are able to fax it. If they do not have a completed Form SS-4 or they cannot fax, ask the caller for all of the required information for the entity type. If the Form SS-4 can be faxed, input all the required information from the Form SS-4.</p> <p>Note: When assigning an EIN, if the location or mailing address on Form SS-4 (lines 4 or 5) matches the TPD's address, you must obtain the taxpayer's address information in order to process the application and assign the EIN. Designee authority does not extend to receiving mail on behalf of the taxpayer. Likewise, the taxpayer's phone number must not match the third parties.</p> <p>Exception: The note above will be disregarded, and the addresses and/or phone numbers can match when:</p> <ol style="list-style-type: none"> 1) You determine that the TPD is the spouse of a sole proprietor, an employee of the new entity, or the TPD's office is in the same building as the taxpayer, and in any of these cases, the TPD is duly authorized to obtain the EIN via the signed Form SS-4. 2) The new entity is a Home Care Service Recipient (HCSR) and the Household Employer (Fiscal) Agent is the TPD applying for an EIN on behalf the HCSR. See IRM 21.7.13.5.14, Section 3504 Agents, for important additional information on this issue. <p>3) When the new entity indicates they are being established as an Indian tribal government/enterprise they can choose to use one mailing address for the tribe. In this situation, the TPD would have the same mailing address.</p> <ul style="list-style-type: none"> • Spell out all name and address information from ESIGN screen (except Major City Code) back to the taxpayer before transmitting. <p>Exception: Do not spell back address information if it is automatically generated (city generated by the IAT EIN tool, etc.).</p> <ul style="list-style-type: none"> • Double check all entries for accuracy. • In the Remarks field of the ESIGN screen, enter the caller's name and phone number.
6	Assign the EIN using the correct procedure for the entity type. See IRM 21.7.13.5, Assigning EINs.

Step	Action
7	<p>Before releasing the newly assigned EIN, you must determine if the caller's position with the entity authorizes them to receive it.</p> <p>Note: See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e).</p> <p>Reminder: Third parties must fax the proper authorization document (Form SS-4 with the Third Party Designee section completed and signed by the taxpayer, or Form 2848 or Form 8821 with Line 3 notated SS-4 or EIN application) while on the call before the newly assigned EIN can be released to them. If the caller is authorized, provide the EIN. If the caller is not authorized to receive the EIN, do not disclose it. Advise the caller the EIN confirmation notice will be mailed to the taxpayer's address of record. Do not offer to fax the EIN confirmation letter to the taxpayer.</p>
8	<p>Have the caller write down the number (preferably on a completed Form SS-4) for their records and repeat it back to you.</p> <p>Note: It is not necessary to tell the caller to write the number on a Form SS-4 if the caller indicated in Step 5 that they do not have a completed Form SS-4. Do <i>not</i> offer to fax an EIN confirmation letter to the caller. If the caller is authorized and initiates a request for a faxed EIN confirmation, provide it.</p>
9	<p>Notify the caller that they will receive a confirmation notice of their newly assigned EIN in about two weeks. The notice will list any applicable returns they are required to file and the first due date of each respective return. Advise the caller this notice should be retained in their permanent records. Also advise the caller they may want to make several copies of the notice as it can be used when EIN verification is requested for business purposes.</p> <p>Reminder: Do <i>not</i> offer to fax/mail an EIN confirmation letter to the caller since one will be sent in about two weeks. However, If the caller is authorized and initiates a request for a faxed EIN confirmation, provide it.</p> <p>Caution: DO NOT fax/mail a confirmation letter to a TPD. TPDs are not authorized to receive mail on behalf of the taxpayer.</p>

Step	Action
10	Conclude the contact courteously by thanking the caller for calling and/or apologizing if the Service has made an error.

21.7.13.3.5.5
(03-08-2019)

IDRS Downtime and End of Year Procedures

- (1) If IDRS is down when a taxpayer calls for an EIN, inform the caller that the computer system is currently unavailable but that you can assign a number (if your area has numbers to assign).

Note: International assistors will follow local procedures.

- (2) The online EIN application (Modernized Internet EIN) is **not** available when IDRS is down. Do not refer callers to the internet application during IDRS down time.
- (3) Use the information in the table below to determine the correct action to take.

If	Then
1) <ul style="list-style-type: none"> The caller wants a provisional number, and Your area has provisional numbers to assign, and CC INOLE or CC NAMEI is available 	Make the following statement: "I can assign you a number for your business that you can use until all information is verified. Once the information you provide is verified, you will receive a confirmation letter of your permanent EIN in the next few weeks. Your permanent EIN should be the same as the one I give you today." Assign the provisional number as described below.
2) <ul style="list-style-type: none"> The caller does <i>not</i> want the provisional number, or Your area does not have provisional numbers to assign, or CC INOLE or CC NAMEI is not available 	Advise the caller he can either fax or mail in a completed Form SS-4 or call back when the systems are available.

- (4) During both unscheduled IDRS downtime and End of Year scheduled downtime, assign customers EINs using the following procedure:
- EIN Units have blocks of EINs that can be assigned during system down time. Separate EINs (6/7 million series) are required for trusts and estates.
 - All standard disclosure procedures must be followed.
 - Using information obtained from callers, complete a paper Form SS-4.

Note: You do not need to complete a paper Form SS-4, if the caller can fax their application and all the required information is legible and processable. You must verify the information from the Form SS-4 with the caller.

- d. Secure a business phone number from the caller if you need additional customer contact.
- e. Write the EIN, IRS Received Date, and employee number in RED in the top right corner of the completed Form SS-4. These SS-4s are processed first when IDRS becomes available.
- f. Provide the caller with the EIN assigned and tell the caller that they will receive written confirmation of the assignment in about two weeks.
- g. Completed Forms SS-4 are maintained in phone suspense inventory. Charge all further handling to OFP 710-01325, Phone Suspense.
- h. When the system is available, if further information is needed to validate the EIN, contact the customer by phone. If contact cannot be made, send a letter.

21.7.13.3.6
(11-16-2017)
**Receiving EIN
Applications by Mail**

- (1) Taxpayers can complete Form SS-4, Application for Employer Identification Number, and mail it for processing to the correct address as shown in IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4.
- (2) This subsection contains information on:
 - Processing EIN applications received by mail and
 - Returning original documentation (such as a death certificate) that has been sent along with the Form SS-4.

21.7.13.3.6.1
(12-18-2015)
**Processing an EIN
Application Received by
Mail**

- (1) The processing timeframe for an EIN application received by mail is 30 days.
Note: See IRM 21.7.13.7.2, Forms SS-4 and Correspondence: Processing Timeframes and Batching, for complete processing timeframes and batching requirements.
- (2) Ensure that the Form SS-4 contains all of the required information. See IRM 21.7.13.5, Assigning EINs, for the entity type you are assigning.
Note: If any required information is missing or inaccurate, correspond with the taxpayer (using either an EIN problem cover sheet or Notice Gatekeeper Web (SNIP) - LTR 0045C Detail Page (irs.gov), EIN Application Requested), to obtain the information.
- (3) After verifying that the required information is complete and accurate, perform the necessary research using the IAT EIN Assignment Tool to determine whether the entity needs a new EIN. See IRM 21.7.13.4, Determining Whether an Entity Needs an EIN.
- (4) If you determine that the entity needs a new EIN, assign the EIN using the appropriate procedures for the entity type. See IRM 21.7.13.5, Assigning EINs.

21.7.13.3.6.2
(10-02-2008)
**Returning Original
Documentation to
Taxpayers**

- (1) If a taxpayer sends an original document that is unnecessary to process an EIN request (such as an original death certificate), prepare Form 14219, Return of Documents to Taxpayer, and return the item to the taxpayer.

Caution: Extreme care must be taken to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope. See IRM 21.3.3.4.24, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors, for more information.
- (2) Route notification received from a taxpayer indicating a bankruptcy, receiver/receivership, or state receivership to the correct Compliance Insolvency Function. See *Insolvency (Bankruptcy) Tools*, for Insolvency addresses and phone numbers.

21.7.13.3.7
(11-18-2024)
**Receiving EIN
Applications by Fax**

- (1) Taxpayers can complete Form SS-4 and fax it for processing to the correct fax number as shown in IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4.
- (2) This subsection contains information on EIN applications received by fax, including:
 - Third party disclosure authorization for faxed applications and
 - Processing an application received by fax.
- (3) The Enterprise File Storage (EFS) application for EIN is known as PEGA enables faxed receipts to automatically be received within the system. See IRM 21.7.13.8, Introduction to Enterprise File Storage (EFS) PEGA.

21.7.13.3.7.1
(07-30-2018)
**Third Party
Authorization for Faxed
Applications**

- (1) Taxpayers may give third parties authority to obtain an EIN on their behalf. Make sure the correct authorization document is received before faxing the EIN to the third party.
- (2) If the authorization documentation is incomplete, process the application, but **DO NOT** fax the EIN to the third party.

21.7.13.3.7.2
(10-01-2025)
**Processing an
Application Received by
Fax**

- (1) Ensure that the Form SS-4 contains all of the required information. See IRM 21.7.13.5, Assigning EINs.

Note: If any required information is missing, fax a request for the information to the taxpayer using the campus cover sheet. See IRM 10.5.1.6.9.4, Faxing, for faxing guidance.

Caution: If the name/TIN combination from Lines 7a/7b or 7a/9a cannot be validated, research using the IAT EIN Assignment Tool for the correct SSN/EIN. A taxpayer/third party designee may have made a typing error or transposition error. If you are able to locate the correct SSN/EIN, edit the Form SS-4 with the correct TIN and continue processing the application.
- (2) After verifying the required information is complete and accurate, perform the necessary research to determine whether the entity needs a new EIN. See IRM 21.7.13.4, Determining Whether an Entity Needs an EIN.

- (3) If you determine that the entity needs a new EIN, assign the EIN using the correct procedures for the entity type. See IRM 21.7.13.5, Assigning EINs.
- (4) If the taxpayer's fax number is provided follow, IRM 21.7.13.8, Introduction to Enterprise File Storage (EFS) PEGA.

Note: A fax cover sheet with the EIN will be faxed back in 4 business days. If a return fax number is not provided, it will take about two weeks for the entity to receive their confirmation letter by mail.

Caution: In order to prevent unauthorized disclosure of Personally Identifiable Information (PII), extreme care must be taken when faxing EINs to ensure that only information belonging to that taxpayer is included in the fax. See IRM 10.5.1.6.9.4, Faxing.

- (5) After the fourth business day, the taxpayer can call the EIN Toll-Free Telephone Service to receive verbal confirmation of the EIN.

21.7.13.3.8 (11-13-2018) Receiving EIN Applications from Field Compliance

- (1) In certain situations, compliance officers submit requests to receive EINs for taxpayers. These requests usually relate to the need to make an immediate assessment or process a secured return.
- (2) Advise compliance officers who call the toll-free line to request an EIN to follow the fax procedures outlined below.
- (3) Compliance officers must prepare a "dummy" Form SS-4 and fax it to the Cin-
for Internal Use Only.

#

- (4) Compliance officers must include the following on the fax coversheet:

- Name
- Position
- Telephone number
- Fax number, and
- Any special instructions

Example: Do not generate a notice to the entity.

- (5) Cincinnati Accounts Management works these requests on an expedited basis and discloses the EIN to the compliance officer using whatever method they requests (fax/phone/mail).
- (6) Follow instructions in IRM 21.7.13.3.2.11, Disposition of Form SS-4 and Supporting Documentation, for disposition of Form SS-4 and accompanying documentation.

21.7.13.3.9 (05-16-2018) Receiving EIN Questions by Telephone

- (1) This subsection contains guidance on answering EIN (non account related) calls. CSRs may receive calls on the EIN telephone lines requesting assistance with account related issues. Follow the instructions below to determine if these calls can be resolved or transferred.

- Employees who have been trained to resolve account related issues will answer taxpayer questions using the appropriate IRM.
- Employees who have **not** been trained to resolve account related issues, will transfer the call to the appropriate area using the *Telephone Transfer Guide*.

21.7.13.3.9.1

(10-01-2025)

Form SS-4 Application Status

- (1) When calls are received regarding the status of a Form SS-4 application, you must first determine if the processing timeframe has elapsed. See IRM 21.7.13.7.2.1, Processing Timeframes, for processing timeframe(s) and follow the table below:

If	Then
1) Processing timeframe has not elapsed	Advise caller to call back after the timeframe has elapsed
2) Processing timeframe has elapsed	Continue with call

- (2) If the processing timeframe has elapsed, you must determine the caller's relationship to the entity and authenticate the caller to determine if they are authorized to receive the EIN verbally.
- (3) To determine the caller's relationship to entity, use the table below:

If the caller states they are:	Then:
1) The taxpayer	Ask for their position with the entity. See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e), and IRM 21.7.13.5, Assigning EINs, for the specific entity type to determine if the caller's position is authorized for that entity type.
2) An authorized third party	Request a copy of: <ul style="list-style-type: none"> • Form 2848, Power of Attorney and Declaration of Representative, with Line 3 notated SS-4 or EIN application, or • Form 8821, Tax Information Authorization, with Line 3 notated SS-4 or EIN application.
3) The third party designee (TPD) listed on Form SS-4	Request a copy of Form SS-4 signed by the taxpayer granting authority to the TPD.
4) An unauthorized third party	Inform the caller of the following options: <ul style="list-style-type: none"> • Conference the taxpayer into the call, or • Have the taxpayer call personally.

(4) Once the relationship with the entity is established, the caller must provide their personal information to authenticate **their** identity in order to receive the EIN verbally. Refer to IRM 10.10.3.3.16 Identity Proofing for Form SS-4 Application Status, to see what the caller must provide:

(5) If an EIN has been assigned, follow the guidance in the table below:

If the caller is:	And	Then:
1) The taxpayer		<ul style="list-style-type: none"> Verbally provide the EIN If the taxpayer requests written confirmation, send a 147C letter via fax or mail <p>Exception: Do not send if the EIN was assigned in the last 30 days or if a 147C letter was sent within the last 30 days.</p>
2) An authorized third party (Form 2848 or Form 8821 completed giving the third party authorization to obtain the EIN for the taxpayer.)		<ul style="list-style-type: none"> Verbally provide the EIN If the caller requests written confirmation, send a 147C letter via fax or mail <p>Exception: Do not send if the EIN was assigned in the last 30 days or if a 147C letter was sent within the last 30 days.</p>
3) The third party designee (TPD)	EIN has not posted to Master File (does not appear on BMFOLE)	<ul style="list-style-type: none"> Verbally provide the EIN Advise the TPD the taxpayer will receive a verification letter in the mail. DO NOT fax or mail a 147C letter to the TPD. <p>Reminder: The authority granted to a Third Party Designee does not extend to receiving mail on behalf of the taxpayer.</p>
4) The third party designee (TPD)	EIN has posted to Master File (appears on BMFOLE)	<ul style="list-style-type: none"> DO NOT provide the EIN Advise the TPD an EIN was assigned and their authority is no longer valid. DO NOT fax or mail a 147C letter to the TPD. <p>Reminder: The authority granted to a Third Party Designee does not extend to receiving mail on behalf of the taxpayer.</p> <ul style="list-style-type: none"> Send 147C letter to the address of record <p>Exception: Do not send if the EIN was assigned in the last 30 days or if a 147C letter was sent within the last 30 days.</p>

(6) If an EIN has not been assigned, advise the caller to resubmit the application.

Note: Applications for a Corporation or Limited Liability Company (LLC) -

Advise the taxpayer to include documentation verifying the Corporation or LLC name is registered with the state when resubmitting the application.

Exception: International assistors can assign a prefix 98 EIN per IRM 21.7.13.2.3, Methods by Which Taxpayers Can Apply for an EIN.

21.7.13.3.9.2

(10-01-2025)

Other EIN Research Requests

- (1) Taxpayers or their authorized representatives may contact the IRS to confirm (verify) the taxpayer's EIN or request a copy of the original CP 575, Notice of New Employer Identification Number. These requests could include, but are not limited to, an EIN that was lost, misplaced, or forgotten. If the taxpayer asks for a duplicate CP 575, send Letter 147C, EIN Previously Assigned. Explain the original notice of EIN assignment cannot be duplicated. See IRM 21.7.1.4.7.1, Employer Identification Number (EIN) Verification and Requests for Letter 147C, EIN Previously Assigned, for guidance.

Note: For guidance regarding the status of a Form SS-4 application, see IRM 21.7.13.3.9.1, Form SS-4 Application Status.

21.7.13.4

(12-18-2015)

Determining Whether an Entity Needs an EIN

- (1) Before assigning a new EIN, *always* perform research using the IAT EIN Assignment Tool to determine whether an EIN is needed. This subsection contains procedures for:
- Handling taxpayer inquiries about whether an EIN is needed
 - Performing research to ensure that a taxpayer does not already have an EIN
 - Entering search criteria
 - Research Command Codes
 - Research using Command Code ENMOD
 - Actions to take if an EIN is found
 - Resolving duplicate EINs
 - Reactivating an EIN
 - Taxpayer claims they did not request an EIN
 - Determining whether a new EIN is needed when the ownership/ classification of an entity changes and
 - EINs required for business purposes

Note: Manually input the appropriate research CC's when the IAT EIN Assignment Tool is unavailable.

21.7.13.4.1

(03-13-2017)

Responding to Taxpayer Inquiries

- (1) Use the information in the table below to determine whether a new EIN is needed, based on a taxpayer inquiry.

If	Then
1) The taxpayer previously had an EIN for the same entity	The same EIN is used.

If	Then
2) The taxpayer is incorporating using the same name and in the same state as another corporation whose filing requirements have been closed	Issue a new EIN if the inquiry was submitted in writing via correspondence. If the inquiry was received from toll free phones, advise the caller to submit a Form SS-4 by fax or mail. Note: Research the previous corporation's account for cancellation of filing requirements.
3) The taxpayer is incorporating using the same name and in the same state as another corporation with open filing requirements	1. Check to see if it is the same corporation. 2. If not, ask the taxpayer to produce proof of incorporation (articles of incorporation) and submit a Form SS-4 with articles of incorporation/organization by fax or mail.
4) A bank will not accept the taxpayer's EIN because another taxpayer has a number exactly like it	Do not issue an EIN. Note: Banks do not use dashes to distinguish EINs from SSNs. It is the responsibility of the taxpayer to contact the bank to settle the issue.

21.7.13.4.2
(12-18-2015)
Researching Taxpayer Information

- (1) To avoid any possibility of duplication, when you receive a request for an EIN, *always* perform thorough research using the IAT EIN Assignment Tool to verify that an EIN has not previously been assigned.
- (2) Research command codes, NAMEI (Individual Master File IMF) and NAMEB (BMF), can be manually input when the tool is unavailable.

Note: For complete instructions for using command codes, refer to the IDRS Command Codes Job Aid located on *SERP*.

21.7.13.4.2.1
(03-13-2017)
Entering Search Criteria

- (1) When using the IAT EIN Assignment Tool or any of the command codes described in this subsection (when the tool is unavailable), research the entity thoroughly for:
 - All names of the owners, such as partners (e.g., Smith & Jones, Jones & Smith, Smith and Jones)
 - Spelling variations, such as one word versus two words (e.g., Safe Guard and Safeguard)

- Name of business with punctuation and without (e.g., A–B–C–D and ABCD and A B C D)
- Incorporated or formation information in the State provided on Line 9b.
- The taxpayer's name and mailing ZIP code. Begin with the first three digits of the mailing ZIP code and then expand your search to five. (If nothing is found, use the location ZIP code, first three digits and then expand your search to five.)

- (2) If you cannot locate an account, always verify you have input the information correctly before proceeding.

21.7.13.4.2.2

(12-18-2015)

**Research Using
Command Codes (CC)
NAMEI, NAMEB, NAMEE,
AND NAMES**

- (1) The IAT EIN Assignment Tool performs research using CCs NAMEI, NAMEB, NAMEE, to determine if an EIN has already been assigned. This tool must be used for research when available. Use various elements of the search criteria (parameters) to research the entity thoroughly. For example:

- Primary name
- DBA name
- Combinations of state
- Zip code (first three digits initially and expand to five)
- Street address

See IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, and FINDE, for additional information.

- (2) When the IAT EIN Assignment tool is unavailable, research the entity using the Name Search Facility (NSF) with the correct command code as described in the table below. Use same search criteria as shown in paragraph 1 above.

If you are searching for an account with an	Then use
1) EIN already assigned	CC NAMEB, NAMEE
2) SSN/IRSN/ITIN	CC NAMEI, NAMES

21.7.13.4.2.3

(12-18-2015)

**Research Using CC
ENMOD (Taxpayer
Information File)**

- (1) If it appears that the taxpayer already has an EIN, use the IAT EIN Assignment Tool to perform research. If the tool is unavailable, use CC ENMOD and other command codes shown in IRM 3.13.5.99, Command Codes Used for Re-searching EINs, to research.

21.7.13.4.2.4

(10-01-2025)

**If an EIN is Found/Not
Found**

- (1) After researching for a previously assigned EIN using the IAT EIN Assignment tool (or the correct research command codes if the tool is unavailable), use the information in the table below to determine the correct action to take.

If	Then
1) A previously assigned EIN is not found	Assign an EIN, using the correct procedure for the entity type. IRM 21.7.13.5, Assigning EINs. Caution: EIN Toll Free Telephone Assignment was discontinued effective January 6, 2014. See IRM 21.7.13.3.5.1, EIN Toll-Free Telephone Service-Domestic Entities.
2) A previously assigned EIN is found, but the EIN dropped off Master File due to inactivity.	Reactivate the EIN using TC 000 procedures in IRM 21.7.13.4.2.6, Reactivating an EIN (TC 000).
3) A previously assigned EIN <ul style="list-style-type: none">• Is found, and• A change in entity classification, status, and/or ownership is indicated	See IRM 21.7.13.4.3, Entity Classification and Ownership Changes.

If	Then
<p>4) A previously assigned EIN is found for a mailed Form SS-4 and there are no changes in entity type or ownership</p>	<p>Notate the previously assigned EIN on Form SS-4, followed by PA (previously assigned) to indicate a new number was not assigned. Send Letter 147C, EIN Previously Assigned, to the address of record to notify the taxpayer of a previously assigned number.</p> <p>Note: If the address on Form SS-4 differs from the address of record, refer to</p> <p>IRM 21.7.13.6.5.1, Changing an Address.</p> <p>Exception:</p> <p>Do not send if research shows Letter 147C was sent within the last 30 days.</p> <p>Do not send if research shows the EIN was assigned within the last 30 days as a CP 575 was generated during the assignment process.</p> <p>Do not fax the previously assigned EIN back to a third party designee. Their authority is to obtain newly assigned EINs only.</p> <p>Reminder: Faxed Forms SS-4 are worked in PEGA. See IRM 21.7.13.8, Introduction to Enterprise File Storage (EFS) PEGA.</p>
<p>5) If a previously assigned EIN is found during a phone call</p>	<p>See IRM 21.7.13.3.9.1, Form SS-4 Application Status, for guidance.</p>
<p>6) Two EINs are found</p>	<p>See IRM 21.7.13.6.3, Resolving Multiple EINs (CC BRCHG).</p>

21.7.13.4.2.5
(10-01-2007)

Resolving Duplicate EINs

- (1) If, during the research process, you discover that an entity has been assigned two EINs, see IRM 21.7.13.6.3, Resolving Multiple EINs (CC BRCHG), for instructions on resolving this condition.

21.7.13.4.2.6
(12-18-2015)

Reactivating an EIN (TC 000)

- (1) Prior to January 1, 2008, an EIN that was assigned but not used within a three year period was dropped from Master File in an annual extract run at the end of each year. These EINs are not found using Command Codes ENMOD, BMFOL, or INOLE, but are still maintained on Command Codes NAMEE and NAMEB.
- (2) The IAT EIN Assignment tool accesses CC NAMEE/NAMEB and will locate these entities.
- (3) If an EIN is located using the IAT EIN Assignment tool, and you determine it belongs to the entity, the tool provides an option to reactivate the account. Continue to input information into the tool, and the tool will input the TC 000 to complete the reactivation.
- (4) If the tool is not available and an EIN is located by manually inputting CC NAMEE/NAMEB and you can determine it belongs to the entity, reactivate the account by first inputting CC ENMOD, then CC ENREQ as shown below. Take this action whether the inquiry is received on the phone or by correspondence.

Line	Element Name	Description and Validity
1	ENREQ	Command Code—required
1	INTEND TO BUILD INDICATOR	TC000 INTEND TO BUILD INDICATOR — “1” must be entered in position 20 of line 1 if the intent is to establish an account on the Master File (a TC 000 will be input).
2	NM-CTRL	Name Control — Must meet Standard criteria for a TIN Name Control
2	CASE STATUS	Case Status Code—“A” or “C”
2	CASE CTRL	Case Control — Must be a valid Case Category Code.
2	IRS RECEIVED DATE	IRS Received Date — An * (asterisk) in the first position will generate current date.

- (5) The response to the above entries is a CC BNCHG screen pre-populated with the EIN and Name Control. Input **TC 000** and all information including Primary, Sort, and Care-of Name lines, X-Ref TIN or Sole Prop TIN, Location and Mailing Addresses, BOD, WPD, Employment Code, Filing Requirements etc. This information is to be gathered from a paper Form SS-4, or verbally from the taxpayer or their authorized third party representative.

Note: When reactivating accounts with no filing requirements (“O” files), input a “1” in the NOT-REQUIRED> field. Otherwise, an error message will be returned stating “AT LEAST ONE FIL REQ MUST BE INPUT”.

- (6) The TC 000 will post to Master File and re-establish the entity. Always send Notice Gatekeeper Web (SNIP) - LTR 0147C Detail Page (irs.gov) to the taxpayer.

Note: If the taxpayer and/or their authorized representative requests an immediate fax confirmation of their EIN, fax accordingly.

21.7.13.4.2.7
(11-13-2018)

Taxpayer Claims They Did Not Request EIN

- (1) Identity theft occurs when someone uses your name, SSN/TIN, credit card number or some other piece of your personal information. Some taxpayers have contacted EIN units after receiving a CP 575 identifying them as the owner of a new EIN. They claim they did not apply for an EIN.

Reminder: Before releasing any information or advising the taxpayer of actions to take, you must determine whether you are speaking to the taxpayer or to a third party acting on behalf of the taxpayer. Use guidance in IRM 21.1.3.2.3, Required Taxpayer Authentication.

- (2) Take action on a case by case basis. There is no specific order or process to follow. The main thing is to be sure the person did not apply and does not want the number associated with their name. Use the table below to assist you.

Reminder: Most of the situations when a taxpayer contacts us stating they did not request an EIN are when a third party requested an EIN on the taxpayer's behalf for a legitimate business purpose. Therefore, it is important to determine if that is the situation which led to the taxpayer contacting us.

If	Then
1) A taxpayer indicates that they did not apply for an EIN	Determine that the number was not applied for by a spouse or other family member, a neighborhood club, or an accountant or other third party on their behalf (such as a fiscal agent, bank or executor of a trust). Note: Thorough research and/or direct contact with the customer can usually resolve the situation. One item you may want to determine is whether both addresses (the one on the notice and the address of record) are the same.
2) The addresses are the same	Probe further on the above issues.
3) The addresses are different	Determine if customer is aware of the other address. Reminder: The CP 575 is issued to the address on lines 4/5 on Form SS-4. Therefore, if a third party designee submitted Form SS-4 with the taxpayer's address, the taxpayer would receive the CP 575 and may not be aware that the third party submitted the Form SS-4 on the taxpayer's behalf. The third party does not receive the CP 575.
4) The taxpayer believes their identity has been stolen	Follow guidance in 25.23.11.4, Business Master File (BMF) ID Theft Research. Each BMF site has a specific group handling BMF Identity theft inquiries. Referral procedures are found in IRM 25.23.11.6.4, BMF Identify Theft Paper Inquiry, and IRM 25.23.11.6.5, BMF Identify Theft Inquiry Made to a BMF AM CSR.

21.7.13.4.3
(10-01-2008)

**Entity Classification and
Ownership Changes**

- (1) If an EIN request is received indicating a change in ownership, examine the request carefully to determine whether a new entity has been created or only the name has been changed.
- (2) This subsection contains information to help you determine whether an EIN is needed when an entity changes its classification or ownership changes to the following entities:
 - Sole Proprietorships
 - Corporations
 - Partnerships
 - Disregarded Entities
- (3) See IRM 3.13.2, BMF Account Numbers, for more information on rules concerning Form 8832, Entity Classification Election, and Form 2553, Election by a Small Business Corporation.

Note: During EIN assignment, ensure the correct filing requirements for the entity being established will be assigned, regardless of notations on the Form SS-4 or statements from the taxpayer that Form 8832 or Form 2553 will subsequently be filed with the IRS. On the phone, explain to the taxpayer that once the Form 8832 and/or Form 2553 have been processed, the account will be updated to reflect the entity classification change. Do not correspond with the taxpayer on this issue, as the CP 575 discusses entity classification changes.

21.7.13.4.3.1
(10-01-2007)

**Entity Classification
Changes Requiring a
New EIN**

- (1) The table below identifies entity type changes that require issuance of a new EIN.

From	To
Individual/Sole Proprietor	<ul style="list-style-type: none"> • Partnership • Corporation <p>Exceptions: A new EIN is not necessary if:</p> <ul style="list-style-type: none"> • An individual is doing business as a Limited Liability Company and changes its classification by filing Form 8832, Entity Classification, or • A disregarded entity changes its classification, so it is recognized as a separate entity, and the entity already has an EIN. <p>See IRM 21.7.13.5.1.3, Sole Proprietor Attempting to File as a Corporation.</p>
Partnership	<ul style="list-style-type: none"> • Individual/Sole Proprietor or • Corporation
Corporation	<ul style="list-style-type: none"> • Individual/Sole Proprietor • Partnership

Note: See IRM 3.13.2.26, Domestic Limited Liability Company (LLC), for information on entity classification changes involving LLCs.

21.7.13.4.3.2
(01-13-2009)
Changes to Sole Proprietorships

- (1) Assign a new EIN to a sole proprietorship if any of the following are true:
 - The sole proprietorship changes ownership from one individual to another.
 - The sole proprietor goes into bankruptcy (except under IRC Chapter 12 or 13). Assign a new EIN to the Bankruptcy Estate. Do not assign another sole proprietor EIN to the taxpayer.
 - The sole proprietor dies, and either an estate or a spouse (when there is no estate involved) takes over the business.

Note: If the decedent and spouse have been filing a joint return for household employment taxes only, and the spouse takes over as employer, a new EIN is required for the spouse *after the first year of the ownership change*.

 - The sole proprietor takes in partners and operates as a partnership.
 - The sole proprietor incorporates.
- (2) Do *not* assign a new EIN to a sole proprietorship under the following circumstances:
 - The sole proprietor has one business and opens a second sole proprietorship. (An *individual* is permitted to have only one identification number regardless of the number or types of sole proprietorships they operate.)

21.7.13.4.3.3
(10-01-2008)
Changes to Corporations

- (1) Assign a new EIN to a corporation if any of the following are true:
 - A corporation is operating under a new corporate charter.
 - A new corporation is created after a statutory merger.
- (2) Do *not* assign a new EIN to a corporation under the following circumstances:
 - The corporation changes its name only, the structure of the corporation remains unchanged, and it operates under the same charter.
 - The corporation files bankruptcy.
 - The corporation purchases another employing entity, a consolidated return is filed, and the purchaser uses the original EIN.
 - The entity changes its classification by filing Form 8832, Entity Classification.

21.7.13.4.3.4
(10-01-2019)
Changes to Partnerships

- (1) Assign a new EIN to a partnership when the partnership terminates (all of its operations are discontinued and no part of any business, financial operation, or venture is continued by any of its partners in a partnership) and a new partnership is begun.
- (2) A new EIN is not necessary if any of the following are true:
 - The partnership terminates because of a sale or exchange of more than 50 percent of the total interests in the partnership capital and profits (See Treas. Reg 1.708-1(b)(4), example (ii), referencing 301.6109-

1(d)(2)(iii) indicating the new partnership retains the EIN of the terminated partnership.) IRC 708(b)(1)(B).

Note: Section 708(b)(1)(B) was repealed by the TCJA, effective for tax years beginning after December 31, 2017.

- The entity changes its classification by filing Form 8832, Entity Classification.
- The partnership declares bankruptcy.
- The partnership changes locations or adds locations.
- The partnership changes its name.

21.7.13.4.3.5 (10-01-2008) Disregarded Entities

- (1) A disregarded entity is a business entity having a single owner, which can be an *individual or another business entity*. If the entity is disregarded for income tax purposes, its activities are treated as a sole proprietorship (if the owner is an individual), or as a branch or division of the owning entity (if the owner is a business entity). Generally, the taxpayer will inform you that they are a disregarded entity. As of January 1, 2009, single member LLCs that are not taxed as corporations are treated as separate from their owners for employment tax purposes.
- (2) Assign an EIN to a single member LLC not taxed as a corporation, if the entity does not already have an EIN and:
 - The entity has employees for the first time and the owner needs to obtain an EIN for employment tax reporting purposes, or
 - The owner wants to obtain an EIN for purposes other than federal tax reporting.

21.7.13.4.4 (05-25-2012) EINs Required for Business Purposes

- (1) If a taxpayer indicates that an EIN is needed for business purposes (e.g., to acquire professional licenses, to collect sales tax on retail sales, or for banking purposes), then assign an EIN, unless the entity already has one.

Caution: A responsible party may only receive one (1) EIN per day. See IRM 21.7.13.2.2.2, How Many EINs a Responsible Party Can Receive Each Day, for more information.

21.7.13.5 (11-18-2024) Assigning EINs

- (1) Accounts Management employees are required to use the IAT EIN Assignment Tool when assigning EINs.

#

- (3) This subsection contains information on assigning EINs.

21.7.13.5.1 (03-02-2018) EIN Assignment: Sole Proprietorship

- (1) This subsection contains information on assigning EINs for sole proprietorships.

21.7.13.5.1.1
(10-01-2024)

Definition: Sole Proprietorship

- (1) A sole proprietorship is an unincorporated business that is owned by one individual. It is the simplest form of business organization to start and maintain.

- The business has no existence apart from the owner.
- Its liabilities are all personal liabilities and the owner undertakes the risks of the business for all assets owned, whether or not used in the business.

Note: For more information on sole proprietorships, see Publication 334, Tax Guide for Small Businesses. Information for farmers can be found in Publication 225, Farmer's Tax Guide.

- (2) Spouses would **not** be considered a sole proprietorship, even if they are located in a Community Property state.

21.7.13.5.1.2
(10-01-2008)

Individuals Authorized to Receive EINs: Sole Proprietorship

- (1) Established EINs can only be disclosed to:

- The individual or
- Third party authorized by the individual

- (2) Before disclosing an EIN to a third party, make sure you have a valid Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or taxpayer signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, (1) Step 7 for more information on third party disclosure.

- (3) If authorization is not available, inform the third party requesting the EIN that you are going to:

- Take the information from the taxpayer and assign an EIN, and
- Send notification (CP 575) of the EIN to the taxpayer's address of record.

Note: If a previously assigned EIN is located, do not disclose this fact to an unauthorized third party.

21.7.13.5.1.3
(10-01-2008)

Sole Proprietor Attempting to File as a Corporation

- (1) A sole proprietor cannot file a corporate tax return, unless they are doing business through an eligible business, such as a Limited Liability Company (LLC).

- (2) If there is an indication that the taxpayer is changing from a sole proprietorship to a corporation, advise the taxpayer that they must obtain a new EIN.

- (3) If you receive Form 8832 with Form SS-4:

1. Assign the EIN.

Note: Do not assign 1120 filing requirement.

2. Notate the EIN on Form 8832.
3. Forward the forms *daily* to the correct BMF Entity team. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity.
4. Include a request that the Forms 8832 be processed on an expedited basis.

Note: After a classification has been elected, it cannot change for the next five years without a private letter ruling.

21.7.13.5.1.4
(10-01-2024)

**Determining the Need
for an EIN: Sole
Proprietor**

(1) Assign an EIN if a legitimate reason exists for the EIN, such as the individual:

- Is the administrator of a pension plan
- Is doing business with a federal agency (that is, contracting)
- Is classified as an independent contractor and has, or plans to have employees
- Is classified as an independent contractor and is liable for employment or excise tax
- Is establishing a pension, profit sharing, or retirement plan
- Is planning to have employees or is liable for employment or excise tax
- Has household employees
- Indicates that the EIN is required for business purposes
- Is concerned about Identity Theft and wishes to use an EIN instead of their Social Security Number for business purposes

Exception: Individual Retirement Account (IRA) trusts do not require an EIN unless the trust has to file Form 990-T or Form 1041.

Note: A sole proprietor, who has not previously applied for an EIN, may attempt to open a retirement account, such as a Keogh, which is available to self-employed persons. The bank or financial institution will advise the taxpayer they must have an EIN to do this. The taxpayer may then think they are applying for a 401K or IRA EIN, when in fact, all they need is a sole proprietor EIN. Be alert to this situation and explain to the taxpayer that you will be assigning them an EIN as a sole proprietor and they should use this EIN for all their sole proprietor business needs, including opening retirement accounts available to self-employed persons.

- (2) Assigning an EIN for the sole reason of improving or restoring an individual's credit or for obtaining a loan is not a legal business purpose.
- (3) Follow the criteria in the table below when individual ownership changes within the same year.

If	Then
1) An individual's spouse is added to indicate part ownership in the business	Correspond to inform the taxpayer that they are required to file as a partnership. Note: Assign a new EIN since it is a different entity type. Caution: Taxpayers may be attempting to follow IRC 761 (f) which provides that for tax years beginning after 12/31/2006, a qualified joint venture conducted by both spouses who file a joint return is not rated as a partnership for federal tax purposes. See IRM 21.7.13.5.3.1, Definition: Partnerships, paragraph (3) for information and instructions.
2) A spouse is dropped from the entity (change from partnership to sole proprietorship)	Assign a new EIN.
3) An individual operates more than one business	Only one EIN is needed.
4) An individual has both regular employees and household employees	Only one EIN is needed. The EIN can be used for both the business and household employees to withhold, report and pay employment taxes on Form 941 or Form 944, Form 940 or Form 1040, Schedule H.
5) After a foreclosure, the individual stays in business or opens a new business	Do <i>not</i> assign a new EIN. The individual retains their original EIN.

21.7.13.5.1.5
(12-18-2015)

**Research Before
Assigning EIN: Sole
Proprietor**

- (1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool accesses all the CC's shown in paragraph 2 below when performing research.
- (2) When the tool is unavailable, follow the steps in the table below to research an EIN request before assigning a number.

Step	Action
1	Validate the taxpayer's SSN using: <ul style="list-style-type: none"> • CC INOLE • CC NAMEI, and • CC NAMES See IRM 21.7.13.4.2, Researching Taxpayer Information.
2	Research the sole proprietor's name and trade name using: <ul style="list-style-type: none"> • CC NAMEB, and • CC NAMEE See IRM 21.7.13.4.2, Researching Taxpayer Information. Examples: <ul style="list-style-type: none"> • CC NAMEB: Falcon,John (name) or Falcon Plumbing,+, (trade) • CC NAMEE: John]Falcon (name), or Falcon John
3	Did you find an EIN? <ul style="list-style-type: none"> • If <i>yes</i>, verify that the EIN is a valid number by re-searching it on ENMOD and INOLES. See IRM 21.7.13.4.2, Researching Taxpayer Information. • If <i>no</i>, proceed to CC ESIGN to assign an EIN.

21.7.13.5.1.6
(10-01-2024)

CC ESIGN Input: Sole Proprietorship

- (1) The table below describes the fields and the entries for a sole proprietorship. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File-IND	The Master File Indicator (MFI) is: <ul style="list-style-type: none"> • O if there are no filing requirements, or • B if there are filing requirements
LOC-CD	Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned. Note: The last two positions of the field display the Area Office Code (00).
Name-Ctrl	The Name Control is the first four characters of the individual's last name. Note: For more information on inputting BMF Name Control, see <i>Document 7071-A</i> , Name Control Job Aid - For Use Outside of the Entity Area.

Field	Description of Input Data
Primary-Name Continuation-of-Primary-Name	<p>The Primary Name is the true name of the individual (First name, Middle initial, and Last name). Example: Input as “JAMES P]RAIN] JR”: Notes:</p> <ul style="list-style-type: none"> Research INOLE for the true name. If the name on INOLE differs from Line 1 of Form SS-4, Input primary name as shown on Form SS-4, Line 1. Example: INOLE shows James P Rain, SS-4 shows James Paul Rain, input James Paul Rain. Do not reject an application because the information in the system might be incorrect. For example, a person’s name may have been transposed on their SSNs. Delete prefixes from true name or surnames. Example: Mr, Mrs, Miss, Rev, Dr, Capt, Hon, Gov Important: Do not delete “Mrs” when shown with the full name of the spouse (for example, Mrs. Richard Green) or it is a name of indeterminate gender (for example, Mrs. Chris Blue.) Delete suffixes from the true name. Example: Owner, Agent, Attorney, Proprietor. Exception: Do not delete suffixes such as DDS, MD, PhD., Jr, Sr, III.
Sort-Name	<p>The Sort Name is the trade name or the doing business as (DBA) name. Enter if different from Line 1. Example: Sunshine Restaurant Note: Delete prefixes from the trade name: DBA, TA, AKA. See IRM 21.7.13.7.3.6.4, Sort Name Input.</p>
Care-Of-Name	<p>If the entity applying has a designated person to receive tax information, enter the person’s name as the Care-of-Name as indicated by the taxpayer. See IRM 21.7.13.7.3.6.5 , Care of Name Input.</p>
Mail-Street-Or-Foreign-City/Zip	<p>Mailing address for the entity’s correspondence. See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/Zip Field.</p>
Mail-City/State/Zip Or-Foreign-Country	<p>See IRM 21.7.13.7.3.7.3, Mail City/State/ZIP or Foreign Country Field.</p>
Location-Street-Address	<p>The entity’s primary physical location street address. See IRM 21.7.13.7.3.7.4, Location Street Address Field..</p>
Location-City/State/Zip	<p>See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input</p>
Filing Requirements	<p>Input filing requirements as applicable. See IRM 21.7.13.7.5.1, Tax Form Descriptions and General Filing Requirements for more information on filing requirements.</p>

Field	Description of Input Data
Sole-Proptr-SSN	The sole proprietor SSN is the individual's SSN or ITIN from Form SS-4, Line 9a. See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions for important information on foreign entities.
Return-ID-CD	Enter the code "ZZ" if the entity is a household employer. This generates a CP 575I or CP575J notice which advises the taxpayer to file Schedule H, if correct.
Business-Operational-Date	The date the entity began doing business. See IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11) for more details.
Wages-Paid-Date	If the business has employees, the date the business began paying its employees. See IRM 21.7.13.3.2.4, Wages Paid Date (Form SS-4, Line 15), for more details.
Duplicate-Address	See IRM 21.7.13.7.3.18, Duplicate Address Input.
Number of Employees	The number of employees (if any). See IRM 21.7.13.7.3.19, Number of Employees Input.
Reason-Applied	The reason applied (line 10) is entered when the MFI is B or O. See IRM 21.7.13.7.3.20, Reason Applied Input for a complete list of Reason Applied Codes.
Phone	Enter the 10 digit telephone number of the business owner, if provided. See IRM 21.7.13.7.3.21, Phone Input.
Prior-EIN	If the MFI is B and the taxpayer has received another EIN for either this or another business, enter Y in this field. See IRM 21.7.13.7.3.22, Prior EIN Input.
Business Location County and State	County and State where business is located. See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	<ul style="list-style-type: none"> Input "01". Type of Entity Remarks should be blank. See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
Reason for Applying Message	Form SS-4, Line 10. See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	Form SS-4, Line 16 See IRM 21.7.13.7.3.27, Principal Business Activity Checkbox Input and Examples/Descriptions, for codes.
Principal Business Activity Remarks	Form SS-4, Line 16 remarks only if "Other" is checked. See IRM 21.7.13.7.3.28, Principal Business Activity Remarks Input.
Principal Merchandise Sold or Service	Form SS-4, Line 17, Description of type of business. See IRM 21.7.13.7.3.29, Principal Merchandise Sold/Service Input.

Field	Description of Input Data
Prior EIN	Form SS-4, Line 18, if present. See IRM 21.7.13.7.3.30, Prior EIN.
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

21.7.13.5.2
(03-02-2018)

**EIN Assignment:
Corporation**

- (1) This subsection contains information on assigning EINs for corporations.

21.7.13.5.2.1
(10-01-2013)

Definition: Corporation

- (1) A corporation is defined as a legal entity or structure created under the authority of the laws of a state consisting of a person or group of persons who become shareholders. The entity's existence is considered separate and distinct from that of its shareholders. Since a corporation is an entity in its own right, it is liable for its own debts and obligations. In forming a corporation, prospective shareholders transfer money, property, or both, for the corporation's capital stock.
- (2) A personal service corporation is an organization in which:
- The activity involves the performance of services in the field of Health, Law, Engineering, Architecture, Accounting, Actuarial Science, Performing Arts, or Consulting, and
 - Substantially all of the stock is owned by the employees who perform the services.
- (3) The table below describes the associated terms and guidelines for a corporation.

Term	Guidelines
Subsidiary	<p>A subsidiary of a corporation:</p> <ul style="list-style-type: none"> • Must have its own EIN • Files a separate charter with the Secretary of State • Issues its own stock, and • Files its own employment tax returns, but has the option to file Form 1120 with the parent corporation or on its own <p>Note: The subsidiary must have the same tax year as the parent corporation if the subsidiary is filing a consolidated return with the parent.</p>

Term	Guidelines
Division	<p>A division of a corporation:</p> <ul style="list-style-type: none"> • Is an extension of the parent corporation; it is not a separate entity, and • Can make Federal Tax Deposit (FTD) payments but the parent corporation's name, address, EIN, etc. must be maintained <p>The parent corporation consolidates the tax information of a division with its return.</p>
Corporate Merger	<ul style="list-style-type: none"> • A corporate merger occurs when one corporation acquires the assets and liabilities of another corporation and the two combine under applicable law to form one corporation. • The corporation that does not survive must submit the applicable final returns to close out its account. • The surviving corporation continues to use its original EIN.
Affiliate	<p>Each affiliated corporation:</p> <ul style="list-style-type: none"> • Has its own charter, and • Can have a different tax year from the parent corporation <p>Note: If the affiliate files a consolidated return with the parent company, it must have the same tax year.</p>

21.7.13.5.2.2
(10-01-2010)
**Individuals Authorized
to Receive EINs:
Corporation**

- (1) Established EINs can *only* be disclosed to individuals who can legally bind the corporation. The authority to bind means the ability to execute agreements that are binding and legally enforceable against the corporation under state law. Individuals who can legally bind the corporation frequently include:

- President
- Vice president
- Corporate secretary
- Corporate treasurer
- Chief executive officer

Caution: A corporate officer, who is not the president of a corporation, must be asked if they can legally bind the corporation.

- (2) EINs *cannot* be disclosed to a personal secretary or assistant unless they can legally bind the corporation. Request one of the following documents in this case:

- Articles of incorporation stating that they are legally authorized to bind the corporation, or
- Correspondence on corporation letterhead, signed by the president of the corporation, stating that they are authorized to bind the corporation.

(3) EINs must not be disclosed to a third party without a valid:

- Form 2848, Power of Attorney (POA)
- Form 8821, Taxpayer Information Authorization (TIA), or
- A taxpayer signed Third Party Designee authorization on the Form SS-4

Note: See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, (1) step 7 for more information on third party disclosure.

(4) If the corporation is incorporated in *Delaware*, then the incorporator is allowed to receive the EIN.

21.7.13.5.2.3
(10-01-2006)

**Determining the Need
for an EIN: Corporation**

(1) Use the information in the table below to determine the need for an EIN for a corporation.

If	Then a new EIN is
<p>1)</p> <ul style="list-style-type: none"> • The entity became a new subsidiary of a corporation • The entity is a subsidiary of a corporation <i>and</i> currently uses the parent corporation's EIN • The corporation becomes a partnership or sole proprietorship • A corporation went out of business and reopened with a new charter • A bank foreclosed on a corporation and kept the business open with the bank as the taxpaying entity <p>Note: In the case of a bank foreclosure, set up the account with the bank as the taxpaying entity and the business name as the DBA.</p>	Needed.
<p>2)</p> <ul style="list-style-type: none"> • The entity is a division of a corporation • After a corporate merger, the surviving corporation uses its existing EIN • A corporation declares bankruptcy • The business name changes • The location changes or new ones are added (stores, manufacturing plants, enterprises, or branches) • The entity chooses to be taxed as an S corporation • After a corporation reorganization, the only change is either identity, form, or place of organization • A corporation is sold and the assets, liabilities, and charters are obtained by the buyer 	Not needed.

21.7.13.5.2.4
(04-23-2019)

**Research Before
Assigning an EIN:
Corporation**

(1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool accesses all the CC's shown in paragraph 2 below when performing research.

(2) When the tool is unavailable, follow the steps in the table below to research an EIN request before assigning a number.

Step	Action
1	<p>Verify the responsible party's name and SSN, ITIN or EIN using CC INOLE. This information is found on Lines 7a and 7b of Form SS-4. See IRM 21.7.13.4.2, Researching Taxpayer Information.</p> <p>See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/ persons.</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.</p>
2	<p>Research the corporation's name:</p> <ul style="list-style-type: none"> • CC NAMEB • CC NAMEE <p>Examples:</p> <ul style="list-style-type: none"> • CC NAMEB: Falcon & Sons Inc.,+, • CC NAMEE: Falcon & Sons Inc.
3	<p>Did you find an EIN?</p> <ul style="list-style-type: none"> • If <i>yes</i>, verify that the EIN is a valid number. See IRM 21.7.13.4.2.4, If an EIN is Found/Not Found. <p>Note: There cannot be more than one active corporation with the same name in the same state. If the taxpayer wishes to use the name of an existing entity, obtain documentation from the taxpayer verifying that the name is registered with the state.</p> <ul style="list-style-type: none"> • If <i>no</i>, proceed to ESIGN to assign an EIN.

21.7.13.5.2.5
(02-20-2013)
**Determining Filing
Requirement:
Corporation**

(1) Use the table below to determine the filing requirement for a corporation.

If the type of entity indicated is	Then
1) A for-profit corporation	<p>Enter the correct Form 1120 filing requirement as indicated by the nature of the business. If you cannot determine the correct 1120 filing requirement based on the nature of the business, enter 1120-01.</p> <p>Note: On a phone call, ask the taxpayer what type of Form 1120 they will be filing. If the caller is unsure, enter 1120-01.</p> <p>See IRM 21.7.13.7.5.2, Tax Form and Filing Requirement Descriptions for Corporations, for more information about corporate filing requirements.</p>
2) An S corporation (Subchapter S or Sub S)	<ul style="list-style-type: none"> On a phone call, advise the taxpayer to obtain Form 2553 and instructions from <i>IRS.gov</i>, or call 800-829-3676 and request the form and instructions by mail. For paper and fax applications, the CP 575 notice instructs the taxpayer to file Form 2553. Taxpayers who apply over the internet are provided with this information during the online session. Do not establish the filing requirement of 1120-02 during EIN assignment. <p>If Form 2553 is attached:</p> <ul style="list-style-type: none"> Notate the EIN on the Form 2553. Route to the correct BMF Entity Team. <p>See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity.</p>
3) Incorporated in the United States	<p>The entity must file Form 1120.</p> <p>Note: This includes all U.S. Territories except Puerto Rico.</p>
4) A foreign company, and is not incorporated in the U.S. but does business in the U.S. or has a branch office in the U.S.	<p>The entity must file Form 1120-F, Income Tax Return of a Foreign Corporation.</p> <p>Input a filing requirement of 06.</p>

- (2) Organizations of professional persons organized under State Professional Association Acts are treated as a corporation for tax purposes.

- (3) For a Personal Service Corporation, input a Form 1120 filing requirement of **19**. The FYM must be 12.

Note: Form 1120 FRC of **19** *cannot* be input via CC BNCHG. If a Personal Service Corporation's filing requirement is incorrect, change it to Form 1120 FRC of 01. The tax return will then update the filing requirement to **19**.

21.7.13.5.2.6

(10-01-2020)

CC ESIGN Input: Corporations

- (1) The table below describes the fields and the entries for corporations. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File-IND	<p>The Master File indicator (MFI) is B. However, if it is a non-profit corporation without employees, assign MFI of O.</p> <p>Note: A non-profit entity may be incorporated. This is the case if the taxpayer checks the corporation box on Form SS-4 but also indicates that they are a non-profit organization (IRC 501(c) or similar statement).</p>
Loc-Cd	<p>Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned.</p> <p>Note: The last two positions of the field display the Area Office Code (00).</p>

Field	Description of Input Data
Name-Ctrl	<p>The Name Control is the first four significant characters of the corporation's name.</p> <ul style="list-style-type: none"> Disregard the word "the" when followed by more than one word. Example: The Meadowlark Co. Name Control is MEAD ESIGN input is MEAD Include the word <i>the</i> when it is followed by only one word. Example: The Flamingo Name Control is THEF ESIGN input is THEF Use corporate Name Control rules if an individual name contains the following abbreviations: Example: <ul style="list-style-type: none"> -PC - Professional Corporation -PA - Professional Association -SC - Small Corporation, or -PS - Professional Service Example: John Waxwing PA Use corporate Name Control rules if the organization's name contains the words <i>Fund</i> or <i>Foundation</i>. Example: Kathryn Canary Memorial Fund. <p>For more information on inputting Name Control, see <i>Document 7071-A</i>, Name Control Job Aid - For Use Outside of the Entity Area.</p>

Field	Description of Input Data
Primary-Name Continuation-of-Primary-Name	<p>The Primary Name is the name of the corporation as it appears on the state charter.</p> <p>Important:</p> <ul style="list-style-type: none"> • Delete the word “the” unless it is followed by only one word. • Otherwise, do <i>not</i> modify the corporate name. • Do <i>not</i> abbreviate, change symbols, or change <i>and</i> to <i>&</i>. • The ampersand (&) and the hyphen (-) are considered valid characters in the Primary Name line. • Suffixes such as PA, PC, and Inc. indicate a corporate entity and must be input with the corporation’s name. <p>Note: Do not reject a Form SS-4 if the taxpayer did not include a corporate ending in the primary name such as Co, Inc, PC etc.</p>
Sort-Name	<p>The Sort Name is the trade or business name if it is different from the true name. The Sort Name is <i>never</i></p> <ul style="list-style-type: none"> • another corporation or limited liability company (LLC) name, or • a corporate officer’s name (president, vice-president, etc.). <p>When a corporation is in bankruptcy, or a fiduciary is appointed in a state insolvency proceeding, change or add a Sort Name to show the receiver’s, trustee’s or debtor in possession’s name.</p>
Care-of-Name	<p>(If provided)</p> <p>See IRM 21.7.13.7.3.6.5, Care of Name Input, for input requirements.</p>
Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign Cit/Zip Field, for input requirements.
Mail-City/State/Zip Or-Foreign-Country	See IRM 21.7.13.7.3.7.3, Mail City/State/ZIP or Foreign Country Field, for input requirements.
Location-Street-Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.
Location-City/State/Zip	See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for input requirements.

Field	Description of Input Data
Filing Requirement	<p>Entities that are incorporated with a state are also incorporated for federal tax purposes except that a single member entity may be incorporated for state purposes but disregarded for federal income tax purposes. When an entity, other than a disregarded entity, is incorporated, it must file the correct Form 1120, unless it is an exempt organization. See IRM 21.7.13.7.5.2, Tax Form and Filing Requirement Descriptions for Corporations.</p> <p>Most exempt organizations that are incorporated must file the appropriate Form 990. (Churches or those affiliated with a church or a governmental entity are exempt from filing.)</p> <p>Note: Form 990 filing requirements are not assigned by AM EIN Assistors.</p> <p>See IRM 21.7.13.7.6.16, Form 990 BNCHG Filing Requirement Input.</p>

Field	Description of Input Data
FYM	<p>The Fiscal Year Month (FYM) is the month in which the fiscal year ends for the corporation.</p> <ul style="list-style-type: none">• Corporations can determine their FYM, unless they are a small business corporation, insurance company, or a personal service corporation. These company types must use a calendar year for the fiscal year (December 31).• The taxpayer is responsible for determining if the company is a small business corporation, insurance company, or a personal service corporation.• If the FYM is blank and the corporation type is not a small business corporation, insurance company, or a personal service corporation, enter the month preceding the business operation date (BOD).• Once a FYM is determined (return filed), the taxpayer can only change it if they meet specific criteria, or by filing Form 1128. <p>For information on the specific criteria needed for changing a FYM, see IRM 3.13.2.21, Form 1128 - Application to Adopt, Change or Retain a Tax Year.</p> <p>Caution: Never change the FYM for an entity on the BMF, unless the taxpayer has explained the reason for the change <i>and</i> it is permissible by law.</p>

Field	Description of Input Data
XREF-TIN-Type	<p>The cross reference TIN type is used to identify if the number is an EIN or a SSN/ITIN. Enter the number:</p> <ul style="list-style-type: none"> • 0 for SSN/ITIN, or • 2 for EIN. <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN. Therefore the X-REF-TIN-Type will be 0.</p>
SSN/ITIN/EIN	<p>The SSN/ITIN or EIN is located on line 7b of Form SS-4.</p> <p>See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons.</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN. Therefore the X-REF-TIN-Type will be 0.</p>
Business-Operational-Date	<p>The date the entity began doing business.</p> <p>See IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11), for more details.</p>
Wages-Paid-Date	<p>If the business has employees, the date the business began paying its employees.</p> <p>See IRM 21.7.13.3.2.4, Wages Paid Date (Form SS-4, Line 15), for more details.</p>
Number and Type of Employees	<p>The number of employees (if any). If "other" employees and Form SS-4, line 14 is "yes", assign Form 944 filing requirements.</p> <p>See IRM 21.7.13.7.3.19, Number of Employees Input.</p>

Field	Description of Input Data
Reason-Applied	The reason applied (Form SS-4, line 10) is used when the MFI is B or O. See IRM 21.7.13.7.3.20, Reason Applied Input.
Phone	Enter the 10 digit telephone number of the business owner, if provided. See IRM 21.7.13.7.3.21, Phone Input.
Prior-EIN	If the MFI is B and the taxpayer applied for an EIN for either this or another business, enter Y in this field. See IRM 21.7.13.7.3.22, Prior EIN Input.
Business Location County and State	County and state where business is located See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	Form SS-4, Line 9a See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	Form SS-4, Line 16 See IRM 21.7.13.7.3.27, Principal Business Activity Checkbox Input and Examples/Descriptions.
Principal Business Activity Remarks	Form SS-4, Line 16 See IRM 21.7.13.7.3.28, Principal Business Activity Remarks Input.
Principal Merchandise Sold or Service	Form SS-4, Line 17 See IRM 21.7.13.7.3.29, Principal Merchandise Sold/Service Input.
Prior EIN	If present, Form SS-4, Line 18 See IRM 21.7.13.7.3.30, Prior EIN.
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

21.7.13.5.3
(03-02-2018)

**EIN Assignment:
Partnerships**

- (1) This subsection contains information on assigning EINs for partnerships.

21.7.13.5.3.1
(10-01-2024)

Definition: Partnerships

- (1) A partnership includes a syndicate, group, pool, joint venture or other unincorporated organization, through or by means of which a business, financial operation, or venture is carried on, and which is not a trust, estate or corporation.

Note: Individuals, corporations, trusts, estates, limited liability companies (LLC) and partnerships can be partners within a partnership.

- (2) A domestic LLC with at least two members that does not file Form 8832 electing to be classified as an association taxable as a corporation is classified as a partnership for federal income tax purposes.

Note: If an eligible entity has two members under local law, but one of the members is a disregarded entity owned by the other member, the entity cannot be classified as a partnership and is either taxed as a disregarded entity or can elect to be taxed as a corporation.

- (3) Public Law 110-28, Small Business and Work Opportunity Tax Act of 2007, Section 8215 provides that for tax years beginning after 12/31/2006, a “qualified joint venture” conducted by spouses who file a joint return would not be treated as a partnership for federal tax purposes. **This is not a new entity type.** The law simply allows that the spouses are the sole owners of the joint venture, both materially participate in the trade or business, and file a joint individual tax return, they can elect to be treated as a “Qualified Joint Venture”. Each spouse must claim income and expenses on a separate Schedule C or F as sole proprietors. For tax purposes, these spouses are treated as sole proprietors. If the spouses need, or otherwise request EINs, each spouse should apply for one as a sole proprietor.

- (4) The table below describes the associated terms for a partnership.

Term	Description
Partnership Agreement	A partnership agreement is a verbal or written agreement whose purpose is to create a partnership. Separate partnerships mean different partnership agreements and require separate EINs.

Term	Description
Sale or Exchange of 50 Percent or More of the Total Interest in Partnerships	<p>The phrase “<i>sale or exchange of 50 percent or more of the total interest in partnerships</i>” is used to determine if the partnership has terminated.</p> <p>Note: IRC 708(b)(1)(B) states that a partnership is considered terminated if within a 12 month period there was a sale or exchange of 50 percent or more of the total interest in the partnership’s capital and profits. Treasury Regulations 1.708-1 (b) (4) Example (ii) and 301.6109-1 (d) (2) (iii) provide that a new partnership that is formed as a result of a partnership that is terminated under IRC 708(b)(1)(B) must retain the EIN of the terminated partnership.</p> <p>Note: Section 708(b)(1)(B) was repealed by the TCJA, effective for tax years beginning after December 31, 2017.</p>
Schedule K-1	<ul style="list-style-type: none"> • The partnership uses Schedule K-1 to report each partner’s share of the partnership’s income, credits, deductions, etc. • All Partnerships must complete Schedule K and Schedules K-1 and attach them to Form 1065. • Partners should keep the K-1 with their individual tax records.

21.7.13.5.3.2

(10-01-2007)

Individuals Authorized to Receive EINs: Partnerships

(1) Established EINs can be disclosed to:

- A responsible and duly authorized partner (including general and limited partners), or
- An authorized third party.

Note: Tax returns and return information can only be released to individuals as outlined in IRM 11.3.2.4.2, Partnerships.

(2) EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or a signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, (1) step 7 for more information on third party disclosure.

21.7.13.5.3.3
(10-01-2017)

**Determining Filing
Requirement:
Partnerships**

- (1) Form 1065, U.S. Return of Partnership Income is filed:
- To report the income, deductions, gains, losses, etc. from the operation of a partnership
 - By all domestic partnerships and all foreign partnerships that either engage in a trade or business effectively connected with the United States, or derive income from sources in the United States, and
 - By religious and apostolic organizations that are exempt from income tax under IRC Section 501(d).
- (2) Use the table below to determine the filing requirement for a partnership.

If	Then
1) The entity type is a <ul style="list-style-type: none"> • partnership • joint venture Caution: The term “joint venture” in this case is not the same as the “qualified joint venture” above. See IRM 21.7.13.5.3.1, Definition: Partnerships	Enter a Form 1065 filing requirement of 1.
2) If the Other box on Form SS-4, line 9a is checked and indicates it is a <i>tenancy in common</i>	Establish the entity with a Form 1065 filing requirement of 1.

21.7.13.5.3.4
(10-01-2019)

**Determining the Need
for an EIN: Partnerships**

- (1) Use the table below to determine the need for an EIN for partnerships.

If any of the following criteria is met	Then a new EIN is
<p>1)</p> <ul style="list-style-type: none"> The partnership requests an EIN and does not already have one A partnership incorporates One partner takes over and operates as a sole proprietorship A partnership ends and a new one is begun <p>Exception: A new partnership that is formed as a result of the termination of a partnership under section 708(b)(1)(B) (where there is a sale or exchange of 50 percent or more of the total interest in partnership capital and profits within a 12-month period) retains the EIN of the terminated partnership and does not require a new EIN.</p> <p>Note: Section 708(b)(1)(B) was repealed by the TCJA, effective for tax years beginning after December 31, 2017.</p> <ul style="list-style-type: none"> A bankrupt partnership establishes a liquidating trust that is a separate entity for tax purposes. See paragraph (2) below. 	<p>Needed.</p>
<p>2)</p> <ul style="list-style-type: none"> A partnership declares bankruptcy The partnership name changes, or The location of the partnership changes or locations are added 	<p>Not needed.</p>

- (2) A bankrupt partnership that establishes an escrow account, settlement fund, or similar fund to liquidate or distribute assets must obtain a new EIN for that entity.

Note: Correspondence may be needed for bankrupt partnerships that establish an escrow account, settlement fund, or similar fund to liquidate or distribute assets.

21.7.13.5.3.5

(04-23-2019)

Research Before Assigning an EIN: Partnerships

- (1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool accesses all the CC's shown in paragraph 2 below when performing research.
- (2) When the tool is unavailable, follow the steps in the table below to research an EIN request before assigning a number.

Step	Action
1	<p>Validate the partner's SSN/ITIN using:</p> <ul style="list-style-type: none"> • CC INOLE • CC NAMEI • CC NAMES <p>If the partner is an entity and not an individual, validate its EIN using:</p> <ul style="list-style-type: none"> • CC INOLE • CC NAMEB • CC NAMEE <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019, and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.</p> <p>Note: See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons.</p>
2	<p>Research the partnership's name using:</p> <ul style="list-style-type: none"> • CC NAMEB, and • CC NAMEE <p>Examples:</p> <ul style="list-style-type: none"> • CC NAMEB: Gazelle and Giraffe,+, • CC NAMEE: Gazelle and Giraffe Ptrs • CC NAMEI: Giraffe, John <p>Note: Use the partners' names and DBA when researching.</p>
3	<p>Did you find an EIN?</p> <ul style="list-style-type: none"> • If <i>yes</i>, verify that the EIN is a valid number. See IRM 21.7.13.4.2.4, If an EIN is Found/Not Found. • If <i>no</i>, proceed to CC ESIGN to assign an EIN.

21.7.13.5.3.6
(04-23-2019)

**CC ESIGN Input:
Partnerships**

- (1) The table below describes the fields and the entries for partnerships. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File-Ind.	The Master File Indicator (MFI) is B
Loc-Cd	<p>Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned.</p> <p>Note: The last two positions of the field display the Area Office Code (00).</p>

Field	Description of Input Data
Name -Ctrl	<p>The Name Control is the first four characters of the:</p> <ul style="list-style-type: none"> • Business (DBA) or trade name Example: Rose Restaurant, or • First partner's last name. Examples: Burgandy, Olive & Cobalt, Ptrs or Mary Smith and Jane Doe <p>For more information on inputting Name Control, see <i>Document 7071-A</i>, Name Control Job Aid - For Use Outside of the Entity Area.</p> <p>Exception: The online EIN application cannot distinguish a partner's name (first or last name) from a business (trade) name. Therefore, corporate name rules (first four characters entered in the legal name field) are applied to all partnership entities established over the internet.</p>
Primary-Name Continuation-of-Primary-Name	<p>The Primary Name is the legal or true name of the partnership or the list of partners.</p> <ul style="list-style-type: none"> • This is usually the business name. However, if the taxpayer indicates an individual name and it is different from the business or trade name, use the individual name. • If a partnership name is not provided, use the partner's name(s) followed by the abbreviation <i>PTR</i>. • If it is not possible to list all the partners, list the maximum number of names and add the phrase <i>Et al ptr</i>. • If there is only one partner's name listed, add the phrase <i>ET AL PTR</i>. Do not delete suffixes such as DDS, MD, Ph.D., Jr., Sr., III.

Field	Description of Input Data
Sort-Name	<p>The Sort Name is the doing business as (DBA) name, if it is different from the true or legal name.</p> <p>Note: If the taxpayer supplies a general partner's or a tax partner's name and there is not a DBA name, enter the individual's name followed by the words <i>gen ptr</i> or <i>tax ptr</i>. See IRM 21.7.13.7.3.6.4.2, Sort Name Input Field Requirements, for input information.</p>
Care-of-Name	<p>The In-Care of Name is the name of a general or tax partner if it is provided and not used as the Sort Name.</p> <p>Note: If another entity is listed as a partner (e.g., a trust, a corporation, a LLC, or a partnership), enter it as the In-Care of Name.</p> <p>Note: If the Primary Name is identical to the In-Care of Name, this field is not required.</p> <p>See IRM 21.7.13.7.3.6.5, Care of Name Input, for input information.</p>
Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field, for input requirements.
Mail-City/State/Zip Or-Foreign-Country	See IRM 21.7.13.7.3.7.3, Mail City/State/ZIP or Foreign Country Field, for input requirements.
Location-Street-Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.
Location-City/State/Zip	See IRM 21.7.13.7.3.7.5, Locations City/State/ZIP Input, for input requirements.
Filing Requirements	<p>Assign Form 1065 filing requirements for all partnership entities. Also, assign any additional filing requirements, as appropriate.</p> <p>Note: Form 1065 is not compatible with Form 1120, Form 1041, or Form 1066 filing requirements.</p> <p>For additional information on Form 1065 filing requirements, see IRM 2.4.8, IDRS Terminal Input, CC ESIGN.</p>

Field	Description of Input Data
FYM	The fiscal year month (FYM) is the month in which the fiscal year ends for the partnership. If there is no FYM indicated, input FYM 12. See IRM 21.7.13.7.3.10, Fiscal Year Month Input.
XREF-TIN-Type	The cross reference TIN type is used to identify if the number is an EIN, SSN or an ITIN. Enter the number: <ul style="list-style-type: none"> • 0 for SSN/ITIN, or • 2 for EIN. Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN. Therefore, the X-REF-TIN-Type will be 0.
SSN/ITIN/EIN	The SSN, ITIN or EIN is located on Line 7b of Form SS-4. See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons. Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.
Notice-Information-Cd	If a notice other than a CP 575 is required, input the correct code. See IRM 21.7.13.7.3.13, Notice Information Code Input, for a complete list of codes.
Business-Operational-Date	The date the entity began doing business. See IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11), for more details.

Field	Description of Input Data
Wages-Paid-Date	If the business has employees, the date the business began paying its employees. See IRM 21.7.13.3.2.4, Wages Paid Date (Form SS-4, Line 15), for more details.
Number and Type of Employees	The number of employees (if any). If Line 14 is "yes", assign Form 944 filing requirements. See IRM 21.7.13.7.3.19, Number of Employees Input.
Reason-Applied	The reason applied (Form SS-4, Line 10) is used when the MFI is B or O. See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.
Phone	The 10 digit telephone number of the business owner, if provided. See IRM 21.7.13.7.3.21, Phone Input.
Prior-EIN	If the MFI is B and the taxpayer applied for an EIN for either this or another business, enter Y in this field. See IRM 21.7.13.7.3.22, Prior EIN Input.
Business Location County and State	County and state where principal business is located. See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	Form SS-4, Line 9a See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	Line 16, Checkbox See IRM 21.7.13.7.3.27, Principal Business Activity Checkbox Input and Examples/Descriptions.
Principal Business Activity Remarks	Form SS-4, Line 16 See IRM 21.7.13.7.3.28, Principal Business Activity Remarks Input.
Principal Merchandise Sold or Service	Form SS-4, Line 17 See IRM 21.7.13.7.3.29, Principal Merchandise Sold/Service Input.
Prior EIN	Form SS-4, Line 18, if present See IRM 21.7.13.7.3.30, Prior EIN

Field	Description of Input Data
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

21.7.13.5.4
(03-02-2018)

EIN Assignment: Limited Liability Company (LLC)

- (1) This subsection contains information on assigning EINs for limited liability companies (LLCs).

21.7.13.5.4.1
(10-01-2019)

Definition: LLC

- (1) A limited liability company (LLC) is an entity organized under the laws of a state or foreign country that:
- Has the limited liability feature of the C corporation
 - Is formed by filing articles of organization with the individual state's Secretary of State office, and
 - Can have two or more members or a single member
- Note:** For federal income tax purposes, an LLC is not recognized as an entity type, instead, a LLC may be treated as a partnership or corporation, or be disregarded as an entity separate from its owner.
- (2) A single-member domestic LLC that accepts the default classification of disregarded entity, and wants an EIN for filing employment tax returns or Form 5472 or for non-federal purposes, should:
- Check the *Other* box on Line 9a of Form SS-4, and
 - Write "Disregarded Entity", "Disregarded Entity-Sole Proprietorship", or **Foreign-owned U.S. disregarded entity - Form 5472** in the space provided on Line 9a.
- (3) A multi-member domestic LLC, that accepts the default classification, should check the "partnership" box. A multi-member domestic LLC, that will be filing Form 8832 or Form 2553, should check the "corporation" box.
- (4) There cannot be more than one active LLC with the same name in the same state. If the taxpayer wishes to use the name of an existing entity, obtain documentation from the taxpayer verifying that the name is registered with the state.

21.7.13.5.4.2
(10-01-2024)

Determining Tax Classification and Filing Requirements: LLC

- (1) For federal income tax purposes:
- An LLC can be taxed as a corporation, partnership, or be disregarded as an entity separate from its owner, and
 - The number or type of members and existing characteristics determines the correct filing requirement
- (2) It is the taxpayer's responsibility to determine the correct entity classification.

- (3) Line 8 of Form SS-4 has three questions specifically for LLCs. This allows EIN assignment employees to correctly assign the default filing requirements of *Disregarded Entity* or *Partnership* and populate the LLC>IND field on CC ESIGN.
- (4) A domestic LLC with two or more members is treated as a partnership by default. A domestic LLC can file Form 8832, Entity Classification Election, to avoid the default classification and elect to be classified as an association taxable as a corporation.
- (5) An LLC can also elect to be treated as an S corporation. For the S corporation status to be approved, Form 2553 must be received in the BMF Entity function according to the BMF Entity State Mapping chart. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity, (Form 8832 does not have to be filed if the LLC only wants to become an S corporation.)
- (6) Per Rev. Proc. 2002-69 and 2002 C.B. 831, spouses who are the sole owners of an LLC and reside in a community property state can choose whether they are treated as a partnership or disregarded entity. In either case, since these spouses are joint owners of the LLC, tax information related to the LLC can be discussed with either spouse.

Note: Community property states include: Arizona, California, Idaho, Louisiana, New Mexico, Nevada, Texas, Washington, and Wisconsin. Publication 555, Community Property, and IRM 21.8.1.16, Community Property, both contain additional information on community property laws.

21.7.13.5.4.2.1
(01-13-2009)
LLC Filing as a Corporation

- (1) If the taxpayer has indicated Corporation on Line 9a, advise the taxpayer they must file Form 8832 to elect to be classified as an association taxable as a corporation, or Form 2553 under Rev. Proc. 2004-48 to elect S corporation status. If the taxpayer has a valid Power of Attorney, Taxpayer Information Authorization, or Third Party Designee, it is not necessary to provide this information.

Note: For EIN phones, advise taxpayer during the application process. Do not send Letter 147C to taxpayers applying by paper or fax since the CP 575 notice provides this information.

21.7.13.5.4.2.2
(01-13-2009)
LLC - Regulations Effective 1/1/2008 and 1/1/2009

- (1) Final regulations changing the treatment of single-member LLCs (who have not filed an election to be taxed as a corporation) for *employment* and *excise* tax liabilities were issued on August 16, 2007. For certain excise tax liabilities (reported on Form 730, Form 2290, Form 11-C, and some Form 720 liabilities) incurred after January 1, 2008, the single-member LLC is treated as a separate entity and is required to report *excise* taxes in the name and EIN of the LLC. For federal *income* tax purposes, the LLC is still disregarded. For employment tax liabilities incurred after January 1, 2009, the LLC will be treated as a separate entity and must report employment taxes in the name and EIN of the LLC. Again, the LLC will still be disregarded for federal *income* tax purposes.
- (2) The changes effective January 1, 2008 required limited changes to procedures for EIN assignment. However, single-member LLCs without employees will not be discouraged from applying for an EIN, as they may require one for the reporting and payment of excise taxes.

- (3) Single-member LLCs who began paying employees **before** January 1, 2009 will need two EINs assigned to them. Assign one EIN to the owner (if they do not have one previously assigned) and assign another EIN to the LLC.
- (4) Single-member LLCs who will begin paying employees **after** January 1, 2009 will no longer require two EINs (one for the owner and one for the LLC). One EIN will be assigned to the LLC with the single-member's TIN in the SSN-ITIN-EIN> field.

21.7.13.5.4.3
(01-10-2008)

**Why Two EINs Are
Assigned to a Single
Member LLC for Certain
Tax Periods**

- (1) Two EINs were assigned to single-member LLCs with employees during tax periods ended prior to January 1, 2009 because:
 - A single member LLC that is a disregarded entity (i.e., it has not filed an election to be taxed as a corporation) cannot be an employer. The owner is the employer of record. The employment tax regulations require that an employer must have an EIN.
 - Notice 99-6 allows a single member LLC that is a disregarded entity to calculate, report and pay employment taxes under the name and EIN of the LLC or the name and EIN of the owner. It was published at the request of practitioner groups who complained that without the option, disregarded entities would have to run parallel accounting systems for state and federal employment taxes. The state never disregarded the entity for tax purposes.

Note: For tax periods beginning on or after January 1, 2009, Notice 99-6 is obsolete and employment taxes must be reported in the name and EIN of the LLC.

- (2) If the taxpayer chooses to calculate, report, and pay their employment taxes under the LLC name for tax periods ended prior to January 1, 2009, assign two EINs (one for the owner and one for the disregarded entity). The taxpayer/preparer must make a concerted effort not to get the two confused. The two EINs will generate separate CP 575 notices. When processing fax, paper, or internet fallout applications, issue Letter 147C, advising that the owner EIN is just for cross-referencing purposes.
- (3) If the taxpayer chooses to calculate, report and pay their employment tax liabilities for tax periods ended prior to January 1, 2009 under the owner's name, and they are filing Form SS-4 to get an EIN for an LLC (for banking purposes or because their state requires an EIN for the LLC), they should not check "hired employees" in box 10. Instead, they should check banking purposes, or whatever is appropriate.
- (4) See IRM 21.7.13.5.4.2.2, LLC - Regulations Effective 1/1/2008 and 1/1/2009, for changes effective January 1, 2009.

21.7.13.5.4.3.1
(10-01-2020)

**Determining the Need
for an EIN:
Single-Member LLC**

- (1) By default, a domestic LLC with only one member is:
 - Disregarded as an entity separate from its owner for federal *income* tax purposes except that it is subject to information reporting on Form 5472 for taxable years beginning after 12/31/2016, and
 - Must include all of its income and expenses on the owner's tax return

- Disregarded as an entity separate from its owner for **all** other federal tax purposes *except* for employment taxes on wages paid on or after 1/1/2009 and certain excise taxes for periods beginning on or after 1/1/2008.
- (2) Research NAMEB and NAMEE to determine if the LLC had a previous EIN.
- (3) Use the table below to assign the EIN(s) and filing requirements:

If	Then
1) The LLC is disregarded as an entity separate from its owner (for federal income tax purposes), and the owner is an individual (and does not have employees)	<ul style="list-style-type: none"> • Assign the EIN. • Establish any known excise tax filing requirements (2290, 730, 11-C) on the LLC EIN if the BOD is 1/1/2008 or later. <p>Note: The owner of the disregarded LLC is responsible for all federal <i>income</i> tax filings (Form 1040) using their SSN or ITIN. See IRM 21.7.13.5.4.2.2, LLC - Regulations Effective 1/1/2008 and 1/1/2009, for changes effective 1/1/2008.</p>
2) The owner is an entity that is not an individual (e.g., corporation, trust, estate, partnership, etc.) and does not have employees	<ul style="list-style-type: none"> • Assign the EIN <p>Note: See IRM 21.7.13.5.4.2.2, LLC - Regulations Effective 1/1/2008 and 1/1/2009, for changes effective 1/1/2008.</p> <ul style="list-style-type: none"> • Input the owner's name in the in-care-of field followed by MBR or Single/Sole MBR. • Establish any known excise tax filing requirements (Form 2290, Form 730, Form 11-C) on the LLC EIN if the BOD is 1/1/2008 or later.

If	Then
<p>3) The LLC is disregarded (individual owner or other entity), and has employees during tax periods ended prior to January 1, 2009</p>	<p>The owner must have a separate EIN for the LLC, unless they choose to file under the owner's name and TIN.</p> <ul style="list-style-type: none"> • In the case of an individual, they would use the sole proprietor EIN. • In the case of an entity, they would use the EIN of the single owner (ex. Corp). <p>See IRM 3.13.2.26, Domestic Limited Liability Company (LLC), for more information.</p> <p>If the owner chooses to obtain a separate EIN for the LLC, then the individual owner must have an EIN that will in turn be used as a cross-reference for the LLC EIN. Follow the four steps below:</p> <ol style="list-style-type: none"> 1. Assign an EIN to the owner, if they do not already have one. 2. Assign the second EIN to the LLC. 3. Establish filing requirements for employment taxes for the owner's EIN or LLC's EIN, as indicated by the taxpayer for tax periods ended prior to 1/1/2009. 4. Inform the taxpayer by sending Letter 147C, indicating that they have been assigned two EINs; one for the owner, and one for the LLC. <p>Note: Third Party Designees applying for an EIN for a single-member LLC with employees are authorized to receive both the owner's EIN and the LLC's EIN.</p> <p>Exception: See IRM 21.7.13.5.4.2.2, LLC - Regulations Effective 1/1/2008 and 1/1/2009, for changes effective 1/1/2009.</p>

If	Then
4) The LLC has employees for tax periods beginning on or after January 1, 2009 and the owner is an individual	<ul style="list-style-type: none"> • Assign the EIN. • Establish any known excise tax filing requirements (Form 2290, Form 730, Form 11-C) on the LLC EIN. • Establish filing requirements for employment taxes (94X) on the LLC EIN. <p>Note: The owner of the disregarded LLC is responsible for all federal <u>income</u> tax filings (Form 1040 including all schedules, Form 1099, Form W-9, etc.) using their SSN or ITIN. See IRM 21.7.13.5.4.2.2, LLC - Regulations Effective 1/1/2008 and 1/1/2009, for changes effective 1/1/2008 and 1/1/2009.</p>
5) The LLC has employees for tax periods beginning on or after January 1, 2009 and the owner is an entity that is not an individual	<ul style="list-style-type: none"> • Assign the EIN. • Establish any known excise tax filing requirements (Form 2290, Form 730, Form 11-C) on the LLC EIN. • Establish filing requirements for employment taxes (94X) on the LLC EIN. <p>Note: The owner of the disregarded LLC is responsible for all other federal tax filings (Form 1065, Form 1120, Form 1099, Form W-9, etc.) using the EIN for the entity. See IRM 21.7.13.5.4.2.2, LLC - Regulations Effective 1/1/2008 and 1/1/2009, for changes effective 1/1/2008 and 1/1/2009.</p>

21.7.13.5.4.4
(10-01-2008)
**Individuals Authorized
to Receive EINs: LLC**

- (1) Tax information must be disclosed in conformance with the Federal tax treatment of the LLC. See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e). For AM EIN assignment purposes, default classification rules for LLCs apply. See the table below for additional information.

Note: A third party, authorized by the taxpayer, would also be authorized to receive the EIN.

If the LLC is a	The Default Tax Classification is	Then
1) Multi-Member	Partnership	Any of the LLC members (who are treated as partners for Federal tax purposes) can receive the EIN.
2) Single Member (Owned by an individual)	Disregarded Entity for Federal Income Tax Purposes	The individual owner is authorized to receive the EIN.
3) Single Member (Owned by a business entity)	Disregarded Entity for Federal Income Tax Purposes	<p>The EIN can be disclosed to a person who is authorized to receive tax information for that business entity.</p> <p>Example: If the LLC is owned by The Flamingo Corp, follow the rules for disclosure to corporations.</p>

21.7.13.5.4.5
(04-23-2019)

CC ESIGN Input: LLC

- (1) The table below describes the fields and the entries for LLCs. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master File Ind.	MFI is O if no filing requirements; B if filing requirements.
Loc-Cd	<p>Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned.</p> <p>Note: The last two positions of the field display the Area Office Code (00).</p>
Name-Ctrl	The Name Control is the first four characters of the LLC name. Follow corporate name control rules if "the" is the first word in the LLC name. See IRM 21.7.13.5.2.6, CC ESIGN Input: Corporations.

Field	Description of Input Data
Primary Name	<p>The Primary Name is the name of the LLC as it appears on the articles of organization by the state.</p> <ul style="list-style-type: none"> • Delete the word “the”, unless it is followed by only one word. • Otherwise, do not modify the LLC’s name. • Do not abbreviate, change symbols, or change “and” to “&” • The ampersand (&) and the hyphen (-) are considered valid characters in the Primary Name line. • Suffixes such as LLC, LC, and PLLC (or LLP for a limited liability partnership) indicate a limited liability company and are input with the LLC’s name. <p>Note: Do not add an LLC suffix to the name line if one is not present.</p>
Sort Name	<p>The Sort Name is the doing business as (DBA) name, if it is different from the true or legal name.</p> <p>Note: If the taxpayer supplies a member’s name and there is not a DBA name, enter the individual’s name followed by the abbreviations, mbr or single (or sole) mbr. Never input LLC name in the sort line. See IRM 21.7.13.7.3.6.4.2, Sort Name Input Field Requirements, for input information.</p>

Field	Description of Input Data
In-Care-of- Name	<p>The In-Care of Name is the name of the member or single member if it is provided and was not used as the Sort Name.</p> <p>Exception: If the Primary Name is identical to the In-Care-of-Name, this field is not required.</p> <ul style="list-style-type: none"> • If another entity is listed as a member (e.g., a trust, a corporation, another LLC or a partnership), enter it as the In-Care-of-Name followed by mbr or single (or sole) mbr. • If the Primary Name is identical to the In-Care-of-Name, this field is not required.
Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field.
Mail-City/State/Zip Or-Foreign Country	See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field.
Location-Street- Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field
Location-City/State/Zip	See IRM 21.7.13.7.3.7.5., Location City/State/ZIP Input.
LLC>IND	Information from Line 8b is used to populate the LLC>IND field on CC ESIGN. Valid entries are: S - Single Member LLC or M - Multi Member LLC.
Filing Requirements	See IRM 21.7.13.5.4.2, Determining Tax Classification and Filing Requirements: LLC.
FYM	<p>The fiscal year month (FYM) is the month in which the fiscal year ends for the multi-member LLC. If there is no FYM indicated, default to "12"</p> <p>Reminder: A single member LLC does not need an FYM.</p>

Field	Description of Input Data
XREF-TIN-Type	<p>The cross reference TIN type is used to identify if the number is an EIN, a SSN or an ITIN. Enter the number:</p> <ul style="list-style-type: none"> • 0 for SSN/ITIN, or • 2 for EIN <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN. Therefore the X-REF-TIN-Type will be 0.</p>
SSN/ITIN/EIN	<p>The SSN/ITIN or EIN is located on Line 7b of the Form SS-4. See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons.</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.</p>
Notice-Information-Cd	<p>If a notice other than a CP 575 is required, input the correct code. See IRM 21.7.13.7.3.13, Notice Information Code Input, for a complete list of codes.</p>
Business-Operational-Date	<p>The date the entity began doing business. See IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11).</p>

Field	Description of Input Data
Wages-Paid- Date	If the business has employees, the date the business began paying its employees. See IRM 21.7.13.3.2.4 , Wages Paid Date (Form SS-4, Line 15).
Number and Type of Employees	The number of employees (if any). If “other” employees and Line 14 are “yes”, assign Form 944 filing requirements.
Reason Applied	The reason applied (Form SS-4, Line 10) is used when the MFI is B or O. See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.
Phone	The 10 digit telephone number of the business owner, if provided.
Prior-EIN	If the MFI is B and the taxpayer applied for an EIN for either this or another business, enter Y in this field.
Business Location County and State	County and State where business is located See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	Form SS-4, Line 9a See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	Form SS-4, Line 16 See IRM 21.7.13.7.3.27, Principal Business Activity Checkbox Input and Examples/Descriptions.
Principal Business Activity Remarks	Form SS-4, Line 16 See IRM 21.7.13.7.3.28, Principal Business Activity Remarks Input.
Principal Merchandise Sold or Service	Form SS-4, Line 17 See IRM 21.7.13.7.3.29, Principal Merchandise Sold/Service Input.
Prior EIN	Form SS-4, Line 18 See IRM 21.7.13.7.3.30, Prior EIN.

Field	Description of Input Data
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

21.7.13.5.5
(03-02-2018)

**EIN Assignment:
Non-Profit/Exempt**

- (1) This subsection contains information on assigning EINs for non-profit and exempt organizations.

21.7.13.5.5.1
(04-04-2007)

**Definition:
Non-Profit/Exempt**

- (1) Non-profit status is a state law concept. Non-profit status may make an organization eligible for certain benefits, such as state sales, property, and income tax exemptions. Although most federal tax-exempt organizations are non-profit organizations, organizing as a non-profit organization at the state level does not automatically grant the organization exemption from federal income tax. To qualify as exempt from federal income taxes, an organization must meet requirements set forth in the Internal Revenue Code.

- (2) Non-profit organizations include both tax exempt organizations and government entities. The following list is an example of some of these entities. This list is not all-inclusive:

- Business leagues
- Charitable organizations
- Educational organizations
- Employee associations
- Farmers' cooperative
- Federal government/military
- Indian tribal governments/enterprises
- Private foundations
- Religious organizations
- Social clubs
- State-chartered credit unions
- State/local government
- Teachers' retirement fund associations
- Veterans organizations

- (3) For more information on non-profit and exempt organizations, see *IRM 3.13.12, Exempt Organization Account Numbers*.

21.7.13.5.5.2
(10-01-2022)

**Individuals Authorized
to Receive EINs:
Non-Profit/Exempt**

- (1) The EIN of a tax exempt organization which is not publicly available under IRC 6104 may be disclosed to any person legally authorized to act for the organization.
- (2) Organizations can have varying names for titles of officers. The key is to establish that the person with whom you are in contact is legally authorized to act on behalf of the organization.
- (3) Ask the caller for their name, SSN/ITIN, address and DOB. Also ask the following question: "Are you a current officer or director legally authorized to act on behalf of the organization/plan?"

- (4) EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or taxpayer signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, step 7 for more information on third party disclosure.

21.7.13.5.5.3

(12-18-2015)

**Research Before
Assigning an EIN:
Non-Profit/Exempt**

- (1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool accesses all the CC's shown in paragraph 2 below when performing research.
- (2) When the tool is unavailable, follow the steps in the table below to research an EIN request before assigning a number:

Step	Action
1	<p>Research the primary name to ensure an EIN does not already exist for that organization using:</p> <ul style="list-style-type: none"> • CC NAMEB and • CC NAMEE <p>See IRM 21.7.13.4.2, Researching Taxpayer Information.</p> <p>Note: If provided, verify the cross reference SSN or ITIN from Line 7b of Form SS-4 using CC INOLE. (Exempt organizations are not required to provide cross reference SSN/EIN information. However, many taxpayers supply this information.)</p>
2	<p>Were you able to locate the non-profit/exempt organization's EIN?</p> <ul style="list-style-type: none"> • If <i>yes</i>, go to Step 3. • If <i>no</i>, research the sort or trade name if available.
3	<p>Did you find an EIN?</p> <ul style="list-style-type: none"> • If <i>yes</i>, verify that the EIN is a valid number. See IRM 21.7.13.4.2.4, If an EIN is Found/Not Found. • If <i>no</i>, proceed with assigning an EIN.

21.7.13.5.5.4

(10-01-2007)

**Determining Tax
Classification and
Employment Code:
Non-Profit/Exempt**

- (1) Most incorporated exempt organizations file one of the Form 990 series returns and should always be established on the "O" file. Do not assign 990 filing requirements.
- (2) Non-profit organizations include corporations, trusts, limited liability companies, and unincorporated associations that qualify for tax-exempt status under IRC 501(a) as described in Publication 557, Tax-Exempt Status for Your Organization. Sole proprietors and partnerships cannot be considered for tax exempt status.

Note: If any of the entity types listed in paragraph (2) select "Other nonprofit organization" as their type of entity, establish the entity on the "O" file.

Exception: If a political organization indicates on Form SS-4 that it is requesting an EIN under Section 527 or filing Form 8871, Political Organization

Notice of Section 527 Status, enter the Master File Indicator of **B**, input a "1" in the POL-ORG field, and establish a Form 1120-09 filing requirement on CC ESIGN.

- (3) Use the table below to determine the correct employment code. See IRM 21.7.13.7.4, BMF Employment Codes for Non-Profit/Exempt Entities, for detailed descriptions of Employment Codes and IRM 21.7.13.7.3.11, Employment Code Input, for Employment Code input instructions.

Organization	Employment Code
United States Government agencies	F
State and local government agencies	G
Non-profit organizations as described in Sections 501(c)(3), 501(e), 501(f), and 501(k) of the IRC Note: Input a 941, 943, or 944 filing requirement, if appropriate.	W

21.7.13.5.5.5

(12-12-2016)

**CC ESIGN Input:
Non-Profit/Exempt**

- (1) The table below describes the fields and the entries for non-profit or exempt organizations. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File Ind.	The Master File Indicator (MFI) is: <ul style="list-style-type: none"> • B when there are filing requirements, or • O when there are no filing requirements
Loc-Cd	Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned . Note: The last two positions of the field display the Area Office Code (00).

Field	Description of Input Data
Name-Ctrl	<p>The Name Control is the first four characters of the organization's name. Use corporation Name Control rules (See IRM 21.7.13.5.2.6, CC ESIGN Input: Corporations), except in the following situations:</p> <ul style="list-style-type: none"> • If the organization's name has the word <i>trust</i> or <i>estate</i> as part of its name, use trust/estate Name Control rules. • If the organization's name indicates a political organization, use the individual's first name. <p>Example: Committee to Elect John Doe for Mayor; enter John</p> <ul style="list-style-type: none"> • Parent Teacher's Association (PTA) is the only organization that is always abbreviated. Use PTA plus the first letter of the state. <p>Example: Parent Teacher's Association Congress of Georgia, enter PTAG</p> <ul style="list-style-type: none"> • The Name Control for a local or post number is the first four letters of the national title. • If there is a Group Exemption Number, use the first four letters of the national organization's name. <p>For more information on inputting Name Control, see <i>Document 7071-A</i>, Name Control Job Aid - For Use Outside of the Entity Area.</p> <p>Note: The online application provides examples for certain non-profit entities for input of their legal name. However, regardless of how the taxpayer inputs the name, corporate name line rules are applied (first four valid characters entered in the legal name field) when the online application is electronically processed.</p>

Field	Description of Input Data
Primary Name	The Primary Name is the legal or true name of the non-profit or exempt organization. For a political organization, use the individual's name in this field. Example: Committee to Elect John Doe for Mayor; enter John Doe for Mayor Committee to Elect .
Sort-Name	The Sort Name is an alternate way to locate a taxpayer. Use this field to enter specific information for identification purposes. Examples: Local number, District number, Unit number, and School name.
Care-of-Name	Form SS-4, Line 3, if present See IRM 21.7.13.7.3.6.5, Care of Name Input.
Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field, for input requirements.
Mail-City/State/Zip Or-Foreign-Country	See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field, for input requirements.
Location-Street-Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.
Location-City/State/Zip	See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for input requirements.
Filing-Requirements	The filing requirement is the tax return that needs to be filed for a non-profit/exempt organization. Enter a Form 941, 943, or 944 (if appropriate) filing requirement only if the MFI is B <i>and</i> employees are indicated. Note: Also establish a Form 940 filing requirement, unless an Employment Code is input.
XREF-TIN-Type	Enter a 9 in this field.
527 Political Organization POL-ORG	For paper and fax applications, if the organization indicates they are a 527 Political Organization, enter a "1" in the POL-ORG field on CC ESIGN and assign an 1120-09 filing requirement. For phone applications, ask what type of non-profit organization the entity is.

Field	Description of Input Data
Employment Code	The employment code is used to identify the type of non-profit or exempt organization. See IRM 21.7.13.5.5.4, Determining Tax Classification and Employment Code: Non Profit/Exempt.
Business-Operational-Date	The date the entity began doing business. See IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11), for more details.
Wages-Paid-Date	If the business has employees, the date the business began paying its employees. See IRM 21.7.13.3.2.4, Wages Paid Date (Form SS-4, Line 15), for more details.
Number of Employees	The number of employees (if any) Agricultural, Household and/or Other. If "other" employees and the checkbox on Line 14 is marked "yes", assign Form 944 filing requirements.
Reason-Applied	The reason applied (Form SS-4, Line 10) is used when the MFI is B or O. See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.
Phone	The 10 digit telephone number of the business owner, if provided. See IRM 21.7.13.7.3.21, Phone Input.
Prior-EIN	If the MFI is B and the taxpayer applied for an EIN for either this or another business, enter Y in this field. See IRM 21.7.13.7.3.22, Prior EIN Input.
Business Location County and State	County and State where business is located. See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	Form SS-4, Line 9a See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	See IRM 21.7.13.7.3.27, Principal Business Activity Checkbox Input and Examples/Descriptions.

Field	Description of Input Data
Principal Business Activity Remarks	Form SS-4, Line 16 See IRM 21.7.13.7.3.28, Principal Business Activity Remarks Input.
Principal Merchandise Sold or Service	Form SS-4, Line 17 See IRM 21.7.13.7.3.29, Principal Merchandise Sold/Service Input.
Prior EIN	If present See IRM 21.7.13.7.3.30, Prior EIN.
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

- (2) Use the table below to identify the correct employment tax filing requirement for a non-profit or exempt organization.

If the	Then enter 941 or 944 filing requirement
1) Employment code is G or W	01
2) Employment code is F	02
3) <ul style="list-style-type: none"> Location is the Virgin Islands, and Employment code is G or F 	06
4) <ul style="list-style-type: none"> Location is Puerto Rico, and Employment code is G or F <p>Note: Do not use employment code W with a Puerto Rico location.</p>	07

21.7.13.5.5.6

(10-01-2022)

**Group Exemption
Number:
Non-profit/Exempt**

- (1) When a non-profit organization indicates a Group Exemption Number (GEN) on Line 9a of Form SS-4, assign the EIN on the "O" file but do not establish the EO submodule or add the GEN, unless the Form SS-4 is either submitted by the parent organization or a group exemption letter is attached to the application listing the new entity as a subordinate.
- (2) The parent or central organization must request the subordinate be added to its group exemption. The parent organization can do this at any time during the year by providing the required information to the EO Entity group at the Ogden campus. See IRM 21.3.8.12.14.5, Adding Subordinates to a Group Exemption and Modifying Subordinate Information, for additional information.
- (3) Central organizations, with the exception of churches, are required annually to provide a current listing of information on themselves and their subordinate units. See IRM 25.7.1.9.1, Supplemental Group Ruling Information (SGRI), for additional information.

- (4) If one of the conditions in paragraph (1) is met, follow the instructions in IRM 3.13.12.12.10.4.5, Adding a Subordinate.

21.7.13.5.6
(03-02-2018)

EIN Assignment: Estate

- (1) This subsection contains information on assigning EINs for Estates.

21.7.13.5.6.1
(10-01-2013)

Definition: Estates

- (1) An estate is a legal entity created as a result of a person's death. The estate consists of the real property and other assets of the deceased person.

Caution: Do not assign an EIN if the named (deceased person) is not deceased and is applying for a decedent estate. A decedent estate does not exist until the person for whom the estate EIN is being requested is deceased.

- (2) The estate pays any debts owed by the decedent and distributes the balance of the estate's assets to the beneficiaries of the estate.

21.7.13.5.6.2
(10-01-2005)

Individuals Authorized to Receive EINs: Estates

- (1) Established EINs can be disclosed to a fiduciary of the estate (administrator, executor, or personal representative) or to an authorized third party.

Note: Authentication of the individual must be verified using CC INOLE.

- (2) Do not disclose an EIN to a third party without a valid Form 2848, Form 8821, or taxpayer signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, step 7 for more information on third party disclosure.

21.7.13.5.6.3
(10-01-2005)

Determining the Need for an EIN: Estates

- (1) Use the table below to determine the need for an EIN for estates.

If an EIN is requested	Then a new EIN is
1) As a result of a person's death	Needed.
2) Because the beneficiaries or the executor of an estate changes	Not needed.

21.7.13.5.6.4
(11-18-2024)

Required Taxpayer Information: Estates

- (1) Form SS-4 should include the following:

- The name of the decedent followed by the word "estate" on Line 1.
- The estate box checked on Line 9a and decedent's SSN or ITIN.

21.7.13.5.6.5
(10-01-2008)

6/7 Million Series EINs: Estates

- (1) Based on the Master File indicator (MFI) and filing requirement input, the EIN Research and Assignment System (ERAS) generates a 6/7 million series EIN for estates (the filing requirement is a 1041 with no other filing requirements).

Note: Immediately following the dash, the third digit of the estate EIN is a six or seven.

- (2) The 6/7 million series is used for MFI of B with a 1041 FR and for accounts under the Tax Equity and Fiscal Responsibility Act (TEFRA).

- (3) An appropriate EIN is selected from the EIN Assignment Control File (EACF).

Exception: If employment tax filing requirements are present, a regular series EIN will be assigned to the estate.

21.7.13.5.6.6
(12-18-2015)

**Research Before
Assigning an EIN:
Estates**

- (1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool researches all the CC's shown in paragraph 2 below when performing research.
- (2) When the tool is unavailable, follow the steps in the table below to research an EIN request before assigning a number.

Step	Action
1	Verify decedent's SSN or ITIN using: <ul style="list-style-type: none"> • CC INOLE • CC NAMEI • CC NAMES
2	Research the estate's primary name and executor or representative's name, if available, using: <ul style="list-style-type: none"> • CC NAMEB • CC NAMEE See IRM 21.7.13.4.2, Researching Taxpayer Information.
3	Did you find an EIN? <ul style="list-style-type: none"> • If yes, verify that the EIN is a valid number See IRM 21.7.13.4.2.3, Research Using CC ENMOD (Taxpayer Information File). • If <i>no</i>, proceed to ESIGN to assign an EIN.

21.7.13.5.6.7
(04-23-2019)

CC ESIGN Input: Estates

- (1) The table below describes the fields and the entries for estates. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File Ind.	The Master File indicator is always B .
Loc-Cd	Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned . Note: The last two positions of the field display the Area Office Code (00).
Name-Ctrl	The Name Control is the first four characters of the decedent's last name. For more information on inputting Name Control, see <i>Document 7071-A</i> , Name Control Job Aid - For Use Outside of the Entity Area.

Field	Description of Input Data
Primary -Name	<p>The Primary Name must include the:</p> <ul style="list-style-type: none"> Estate name, which is the name of the deceased person as shown on Line 1 of Form SS-4, and Word “estate”, if it can be identified as an estate. <p>Note: If the applicant writes “estate of”, rearrange the name to show the word “estate” after the individual’s name.</p>
Sort-Name	<p>The Sort Name is always the name of the fiduciary (executor, administrator, or personal representative) of the estate, if it is an individual. It can be:</p> <ul style="list-style-type: none"> Taken from Form SS-4, Line 3, and Entered as indicated by the taxpayer, including the abbreviation for their title. <p>Always use the following mandatory title abbreviations:</p> <ul style="list-style-type: none"> Personal representative - PER REP Fiduciary - FID Executor/executrix - EX, or Administrator - ADM <p>Note: If no title is indicated, use executor “EX”.</p> <p>If it is not possible to enter all of the Executors, Personal representatives, Fiduciaries or Administrators as the Sort Name, list the maximum number of names and add the phrase ET AL. IRM 21.7.13.7.3.6.4.2, Sort Name Input Field Requirements, for input information.</p>
Care-of-Name	<p>If the entity applying has designated a person to receive tax information, enter that person’s name as the in-care of person.</p> <p>Note: If the executor, administrator, or other fiduciary is a company, it must be input in the In-Care-Of Name field.</p> <p>See IRM 21.7.13.7.3.6.5, Care of Name Input, for input information.</p>

Field	Description of Input Data
Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field, for input requirements.
Mail-City/State/Zip Or-Foreign-Country	See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field, for input requirements.
Location-Street-Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.
Location-City/State/Zip	See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for input requirements.
Filing Requirements	<p>Input filing requirements as follows:</p> <ul style="list-style-type: none"> • Enter a 1041 filing requirement of 1. • If household or other employees are indicated, establish a FR 1041-1 and 941-01 or 944-01 (if appropriate) and 940-1. If agricultural employees are indicated, establish 943 FR. <p>See IRM 21.7.13.7.3.9, Filing Requirements Input, for a complete list of filing requirement codes.</p>
FYM	<p>The fiscal year month (FYM) is input using the format "MM" and the valid range is 01-12. The FYM:</p> <ul style="list-style-type: none"> • Is on Form SS-4, Line 12, or • Is the month preceding the business operational date (BOD) on Form SS-4, Line 11
XREF-TIN-Type	The cross reference TIN type for an SSN/ITIN is "0".
SSN/ITIN	<p>The SSN/ITIN is located on Line 9a of Form SS-4.</p> <p>See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons.</p>

Field	Description of Input Data
Business-Operational-Date	<p>The business operation date (BOD) is:</p> <ul style="list-style-type: none"> • The date of death of the decedent whose name appears on Form SS-4, Line 1, or • The date the estate was legally funded, and • Entered using the format MMYYYY. <p>Note: The estate is legally funded when probate is completed and assets flow into the account.</p> <ul style="list-style-type: none"> • If Line 11 of Form SS-4 is blank, or the requestor does not know, use the signature line date or the current month and year.
Reason-Applied	Form SS-4, Line 10. See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.
Phone	The 10 digit telephone number of the fiduciary, if provided.
Prior-EIN	If the MFI is B and the taxpayer applied for an EIN for either this or another business, and has marked the “yes” box, enter Y in this field.
Business Location County and State	County and State where the estate was probated See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	Input “08”. See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	Input “06”
Principal Business Activity Remarks	Leave blank.
Principal Merchandise Sold or Service	Input “Estate Administration” See IRM 21.7.13.3.2.5, Lines (16 and 17) PIN-CKBX, PRIN- REMARKS and PRIN - MDSE - SOLD- SERVICE.
Prior EIN	If present See IRM 21.7.13.7.3.30, Prior EIN.

Field	Description of Input Data
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input for required input information.

21.7.13.5.6.8
(10-01-2007)

**Additional Filing
Information: Estates**

- (1) The taxpayer can report and pay Federal Insurance Contribution Act (FICA), Federal Unemployment Tax Act (FUTA), and any income tax withholding for household employees on Form 1041, by attaching Form 1040, Schedule H.
- (2) If the taxpayer owns their own company, and previously reported household employees on Form 940 and/or Form 941, other employees plus household employees can be reported on Form 940 and/or Form 941.

21.7.13.5.7
(03-02-2018)

**EIN Assignment:
Employee Plans**

- (1) This subsection contains information on assigning EINs for plans.

21.7.13.5.7.1
(10-01-2013)

**Definitions: Employee
Plans**

- (1) The table below describes some of the different types of plans.

Plan Type	Definition
SIMPLE IRA	A SIMPLE IRA plan is a Savings Incentive Match P lan for E mployees. Under a SIMPLE IRA plan, employees and employers make contributions to traditional Individual Retirement Arrangements (IRAs) set up for employees (including self-employed individuals), subject to certain limits. A SIMPLE IRA Plan is funded both by employer and employee contributions.
401(k)	A SIMPLE 401(k) plan is a Savings Incentive Match P lan for E mployees. A SIMPLE plan can be adopted as part of a 401(k) plan if the employer has 100 or fewer employees. A SIMPLE 401(k) plan is funded both by employer and employee contributions
SEP	A SEP is a Simplified Employee Pension plan. Under a SEP, employers make contributions to traditional Individual Retirement Arrangements (IRAs) set up for employees (including self-employed individuals), subject to certain limits. A SEP is funded solely by employer contributions.

Plan Type	Definition
Keogh (HR 10)	A Keogh plan refers to a qualified pension plan maintained by self employed individuals that may be designed as either a defined benefit or a defined contribution plan. A sole proprietor or a partnership can set up one of these plans. A common law employee or a partner cannot set up one of these plans.
Profit-Sharing Plan	A qualified defined contribution plan under which the plan may provide or the employer may determine annually how much will be contributed to the plan (out of profits or otherwise).
Pension Plan	A type of qualified retirement plan through which the employer contributes to a fund to provide employees with definitely determinable benefits over a period of years (usually for life) after retirement.
Money Purchase Pension Plan	A defined contribution plan under which an employer makes fixed contributions to separate accounts for the plan participants.
401(k) Plan	A qualified defined contribution plan established by employers to which eligible employees may make salary deferral (salary reduction) contributions on a post-tax and/or pretax basis. Employers may make matching or non-elective contributions to the plan on behalf of eligible employees and may also add a profit-sharing feature to the plan.

Note: A traditional Individual Retirement Arrangement or IRA is not an Employee Plan. A traditional IRA is a personal savings plan which allows individuals to set aside money for retirement, while offering tax advantages. Some or all contributions to the IRA may be deductible. Amounts in the IRA, including earnings, generally are not taxed until distributed. IRA's cannot be owned jointly. An individual does not need an EIN to establish a traditional IRA.

21.7.13.5.7.2
(10-01-2005)

**Additional Information
for Employee Plans**

- (1) For more information on employee plans account numbers, see IRM 3.13.36, EPMF Account Numbers.

21.7.13.5.7.3

(10-01-2013)

Individuals Authorized to Receive EINs: Employee Plans

- (1) IRA or Keogh established EINs can only be disclosed to:
 - The individual person, or
 - An authorized third party representative
- (2) Pension, profit sharing, 401(k), or welfare benefit plan established EINs can only be disclosed to:
 - The Trustee of the plan
 - Plan administrator
 - Grantor, or
 - Authorized third party representative
- (3) EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or taxpayer signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, step 7 for more information on third party disclosure.

21.7.13.5.7.4

(10-01-2007)

Determining the Need for an EIN: Employee Plans

- (1) An EIN is needed if the:
 - Plan is a permanent arrangement under which an employer provides benefits for employees, or
 - Employer/sponsor and/or the plan file the applicable returns
- (2) An IRA trust does not require an EIN, *unless* it has to file Form 990-T or Form 1041.

Note: A sole proprietor, who has not previously applied for an EIN, may attempt to open a retirement account that is available to self-employed persons, such as a Keogh plan. The bank or financial institution will advise the taxpayer they must have an EIN to do this. The taxpayer may say they are applying for a Keogh, or IRA EIN, when in fact, all they need is a sole proprietor EIN. Be alert to this situation and explain to the taxpayer that you will be assigning them an EIN as a sole proprietor and they should use this EIN for all their business needs, including opening retirement accounts that are available to self-employed persons.

21.7.13.5.7.5

(10-01-2005)

Research Before Assigning an EIN: Employee Plans

- (1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool accesses all the CC's shown in paragraph 2 below when performing research.
- (2) When the tool is unavailable, follow the steps in the table below to research an EIN request before assigning a number.

Step	Action
1	Determine whether the plan already has an EIN by using: <ul style="list-style-type: none"> • CC NAMEB, and • CC NAMEE. See IRM 21.7.13.4.2, Researching Taxpayer Information.

Step	Action
2	<p>Did you find an EIN?</p> <ul style="list-style-type: none"> If <i>yes</i>, verify that the EIN is a valid number. See IRM 21.7.13.4.2.4, If an EIN is Found/Not Found. If <i>no</i>, proceed to ESIGN to assign an EIN.

21.7.13.5.7.5.1
(10-01-2013)

Additional Research for Pension Plans

- (1) Research the plan name if the taxpayer, on Form SS-4:

- Indicates a pension plan on Line 1
- Checks the trust box on Line 9a, or
- Checks the plan administrator box on Line 9a, and
- Checks the *Created a pension plan* box on Line 10

21.7.13.5.7.5.2
(10-01-2019)

Additional Research for Financial Institutions: Employee Plans

- (1) If a financial institution requests an EIN for the purpose of reporting withholding from Individual Retirement Accounts (IRAs), IRA Rollover Trusts, or Keogh plans (HR10), research to determine if an EIN has been assigned previously for the purpose of reporting for pension trusts under their authority.
- (2) This number will be a six million series number and the account may or may not have the second name line annotated "Account Under TEFRA". If a number has been assigned previously, correspond with the applicant informing them that only one EIN will be assigned for the purpose of reporting withholding under TEFRA for multiple plans. They may report withholding for the plans which they administer, or act as payer under this number, or IRA accounts can be reported under the EIN of the financial institution and aggregated on their Form 945. Inform them of the correct number to use.

Note: TEFRA is no longer effective for partnership taxable years beginning after December 31, 2017.

21.7.13.5.7.6
(04-23-2019)

CC ESIGN Input: Plans

- (1) The table below describes the fields and the entries for plans. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File Ind.	The Master File Indicator (MFI) is B or O . See IRM 21.7.13.7.3.3, Master File Indicator Input, for information on determining the correct MFI.
Loc-Cd	Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned . Note: The last two positions of the field display the Area Office Code (00).

Field	Description of Input Data
Name-Ctrl	<p>The Name Control is the first four characters of the individual's name.</p> <ul style="list-style-type: none"> • If the plan belongs to an <i>individual</i>, use sole proprietor Name Control rules (that is, the first four characters of the individual's last name). • If the plan belongs to a <i>partnership, LLC, or corporation</i>, use corporation Name Control rules. <p>For more information on inputting Name Control, see <i>Document 7071-A</i>, Name Control Job Aid - For Use Outside of the Entity Area, and Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers.</p>
Primary-Name	See IRM 21.7.13.7.3.6.2, Primary Name Input, for input requirements.
Sort-Name	<p>The Sort Name is the name of the plan administrator or trustee. (Line 7a)</p> <p>Example: Enter John Smith Administrator as JOHN SMITH ADM. See IRM 21.7.13.7.3.6.4.2, Sort Name Input Field Requirements, for input information.</p>
Care-of-Name	<p>The In-Care of Name is the trustee's name, if the trustee is a business. (Line 7a)</p> <p>Otherwise, enter the information from Form SS-4, Line 3, if present.</p> <p>See IRM 21.7.13.7.3.6.5, Care of Name Input.</p>
Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field, for input requirements.
Mail-City/State/Zip Or-Foreign-Country	See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field, for input requirements.
Location-Street-Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.
Location-City/State/Zip	See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for input requirements.

Field	Description of Input Data
Filing-Requirement	<p>The filing requirement is the tax return that needs to be filed for a plan.</p> <p>Enter a Form 945 filing requirement of 1 for distribution, if applicable.</p> <p>See IRM 21.7.13.5.7.6.1, Master File Indicator and Filing Requirements: Plans, for additional information on filing requirements for plans.</p> <p>See IRM 21.7.13.7.3.9, Filing Requirements Input, for more information on general filing requirements.</p>
Notice-Information-Cd	See IRM 21.7.13.5.7.6.2, Notice Information Code: Employer Plans, for the correct code to input.
XREF-TIN-Type	<p>The cross reference TIN type is used to identify if the number is an EIN, a SSN or an ITIN.</p> <p>Enter the number:</p> <ul style="list-style-type: none"> • 0 for SSN/ITIN, or • 2 for EIN <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN. Therefore the X-REF-TIN-Type will be 0.</p>
SSN/ITIN/EIN	<p>The SSN, ITIN or EIN is located on Line 7b of Form SS-4.</p> <p>See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons.</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot use an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.</p>
Business-Operational-Date	Input the plan start date.

Field	Description of Input Data
Reason-Applied	The reason applied (Form SS-4, Line 10) is used when the MFI is B or O. See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.
Phone	The 10 digit telephone number of the plan administrator, if provided.
Prior-EIN	If the MFI is B and the taxpayer applied for an EIN for either this or another business, enter Y in this field.
Business Location County and State	County and State where business is located See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	Form SS-4, Line 9a See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).
Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	Input "06".
Principal Business Activity Remarks	Leave blank.
Principal Merchandise Sold or Service	Enter "Employer Plan." See IRM 21.7.13.3.2.5 Line (16 and 17) PRIN-CKBX, PRIN-MDSE-SOLD-SERVICE.
Prior EIN	If present See IRM 21.7.13.7.3.30, Prior EIN.
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

21.7.13.5.7.6.1
(10-01-2005)

**Master File Indicator and
Filing Requirements:
Plans**

- (1) Use the table below to determine the correct Master File indicator (MFI) and filing requirements.

If the entity type is	Then the MFI is
1) For a plan administrator or plan administrative committee	O with no filing requirements.
2) For an employee benefit funds/trust without employees	O with no filing requirements.

If the entity type is	Then the MFI is
3) For an employee benefit funds/trust that <ul style="list-style-type: none"> • expects to have employees in the next 12 months, and • is not liable for non-payroll income tax withholding 	B with a Form 941 or Form 944 (if appropriate) filing requirement of 01 and a 940-1.
4) For an employee benefit funds/trust, and the taxpayer indicates that the application is being submitted to comply with the requirements of the Tax Equity and Fiscal Responsibility Act (TEFRA)	B with a Form 945 filing requirement of 1. Note: If a previously assigned EIN has fallen off the system due to inactivity, reestablish the account using CC BNCHG. See IRM 21.7.13.4.2.6, Reactivating an EIN (TC 000).

21.7.13.5.7.6.2
(10-01-2005)

**Notice Information
Code: Employer Plans**

(1) Use the table below to determine the correct notice information code.

If the	Then enter notice information code
1) Administrator Identification Number (AIN) is being issued from Form SS-4	G.
2) Employee benefit funds/trust is issued from Form SS-4	H. Note: This is an Employer Plan.
3) AIN is assigned as a result of a phone call to the EIN toll-free telephone service program	L.
4) Employee benefit funds/trust is issued as a result of a phone call to the EIN toll free telephone service program	M. Note: If you use M, also use ESIGNU to stop any repeat notices.
5) Employee Plan Master File (EPMF) is established as a result of a phone call to the EIN toll free telephone service program	K.

21.7.13.5.8
(03-02-2018)

EIN Assignment: Trusts

- (1) This subsection contains information on assigning EINs for trusts.

21.7.13.5.8.1
(10-01-2017)

Definition: Trusts

- (1) A trust is a legal entity that:
- Is created under State law
 - Is taxed under federal law in which one party holds assets for the benefit of another, and
 - Can be created to do one act or a series of acts.
- (2) The table below describes associated terms and types of trusts.

Term	Definition
Fiduciary	<ul style="list-style-type: none"> • Trustee of a trust, or • Executor, executrix, administrator, administratrix, personal representative, or person in possession of a property of a decedent
Beneficiary	A person designated as the recipient of funds or other property under a trust or an estate
Corpus	The principal sum of the capital of a trust or an estate, as distinguished from interest or income
Maker/grantor	The person(s) or organization that <ul style="list-style-type: none"> • Originated the trust, or • Has control over the trust
Simple Trust	A trust <ul style="list-style-type: none"> • For which the trust instrument requires that all income be distributed currently, with no authority to make charitable contributions or distribute amounts allocated to the corpus of the trust, and • That is a simple trust only for a year in which it distributes income and makes no other distributions to beneficiaries <p>Note: When a trust does not meet these requirements for a year, it is a complex trust.</p>
Complex Trust	A trust which, for the taxable year, does not qualify as a simple trust

Term	Definition
Grantor Trust	<p>A trust is set up by a living person or organization, or created by a will</p> <ul style="list-style-type: none"> • where grantor retains certain powers or ownership benefits or • Is set up so that the income from the trust is taxable income of the grantor <p>Non-taxable grantor trusts do not report income, deductions, and credits on Form 1041, U.S. Income Tax Return for Trusts and Estates.</p> <p>Note: The grantor may file Form 1041 for informational purposes only.</p>
Inter vivos Trust	A trust established by a grantor during their lifetime.
Revocable Trust	<p>The grantor:</p> <ul style="list-style-type: none"> • Has control of the trust (e.g., has power to repeal or annul), and • Pays the taxes of the trust on their Form 1040, U.S. Individual Income Tax Return <p>Note: The grantor files Form 1041 for informational purposes only.</p>
Irrevocable Trust	An irrevocable trust is a trust in which the grantor has no control of the trust (trust cannot be repealed or annulled) and the trust is responsible for reporting income on Form 1041, U.S. Income Tax Return for Estates and Trusts.
Testamentary Trust	A testamentary trust is created by a will, which begins its existence upon the death of the person making the will, when property is transferred from the decedent's estate. Testamentary trusts are generally simple or complex trusts. A testamentary trust is irrevocable by definition, as it comes into being at the death of the grantor. It is also known as a "trust under the will".
Residual Trust	A trust set up to receive the part of an estate that remains after the payment of all debts, charges, devices, and bequests to entities other than the beneficiary

Term	Definition
Conservatorship	A conservatorship is: <ul style="list-style-type: none"> • A trust set up for an incompetent person and • created by a court order subjecting property or a person to the legal control of another person or entity.
Guardianship/ Custodianship	A trust set up by the court for a minor or incapacitated person
Ancillary and Domiciliary Trust Returns	A trust which exists in a foreign state because the grantor is domiciled (resides) in another state
Family Estate Trust	<ul style="list-style-type: none"> • A trust instrument provides evidence of ownership, such as certificates of beneficial interest in the trust. • The grantor is a trustee and executive officer; and • The corpus and undistributed income are distributed to the owners after the trust is terminated. <p>Note: This is also known as a family, family estate, pure, equity, equity pure, prime, or constitutional trust.</p>
Generation Skipping Trust	A trust with younger generation beneficiaries who are more than one generation younger than the grantor's generation.
Pooled Income Trust (also known as Split Interest Trust)	A split interest trust with a: <ul style="list-style-type: none"> • Remainder interest for a public charity, and • Life income interest retained by a donor or for another person
Clifford Trust	A grantor type trust where the assets are placed in a trust but there is still some ownership. It is taxable to the grantor.
Non-Explicit Trust	<ul style="list-style-type: none"> • An arrangement that has substantially the same effect as a trust. It is treated as a trust even though it is not an explicit trust. • Non-explicit trusts do not include the decedent's estate. <p>Examples: Insurance and annuity contracts, arrangements involving life estates and remainders.</p>
Non-exempt Charitable Trusts	A trust that is set up for a charitable purpose but that is not eligible for exempt status

21.7.13.5.8.2

(06-06-2013)

Individuals Authorized to Receive EINs: Trusts

(1) Established EINs can be disclosed to:

- A grantor (only when the trust is a grantor trust. See IRM 21.7.4.4.1.1.3, Types of Trusts, for more information on a grantor trust.)
- A trustee
- A beneficiary having a material interest (must be submitted in writing with proof of material interest, such as a copy of the will), or
- An authorized representative

(2) EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or taxpayer signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, step 7 for more information on third party disclosure.

21.7.13.5.8.3

(10-01-2024)

Determining the Need for an EIN: Trusts

(1) Use the table below to determine if an EIN is needed.

Note: A change of beneficiaries or trustee does not mean a new EIN is required.

If	Then
1) A new trust entity is created	Assign an EIN.
2) The trust becomes irrevocable following death	Assign an EIN.
3) An estate changes to a testamentary trust	Assign an EIN.
4) A trust changes to an estate	Assign an EIN.
5) A living or inter vivos trust changes to a testamentary trust	Assign an EIN.
6) A living trust is terminated by distributing its property to a residual trust	Assign an EIN.
7) The grantor/trustee for a grantor trust <ul style="list-style-type: none"> • Was created in a tax year beginning on or after January 1, 1981, and • Meets specific criteria (see Form 1041 instructions) 	<p>An EIN is not required but may be assigned. Inform the grantor/trustee that they must:</p> <ul style="list-style-type: none"> • Furnish their Social Security Number (SSN) to payers of income, and • Report all items of income, deduction, and credit from the trust on their Form 1040. <p>Note: The trust is not required to file Form 1041.</p>
8) A grantor trust is located in the U.S. and has all assets located in the U.S. and either: <ul style="list-style-type: none"> • The same individual is both grantor and trustee (or co-trustee) of the trust, or • The individual is treated as the owner of all trust assets under IRC 676 (power to revoke) for the tax year 	<p>An EIN is not required but may be assigned. Inform the grantor/trustee that they:</p> <ul style="list-style-type: none"> • Must furnish their SSN to payers of income, and • Report all items of income, deduction, and credit from the trust on their Form 1040.

If	Then
9) A revocable trust has: <ul style="list-style-type: none">• Spouses listed as the sole grantors• One spouse as trustee or co-trustee with a third party• Both spouses as trustee/co-trustee with a third party• One or both spouses treated as the owners of all trust assets under IRC 676 for the tax year, or• Spouses filing a joint income tax return for the tax year	Do not assign an EIN. Instead, inform the trustee that they <i>must</i> : <ul style="list-style-type: none">• Furnish their SSN to payers of income, and• Report all items of income, deduction, and credit from the trust on their Form 1040.
10) The trust is a Miller type trust	Do not assign an EIN. Instead, inform the trustee that they <i>must</i> : <ul style="list-style-type: none">• Use the SSN of the beneficiary or trustee to report trust activities, and• Provide information such as the SSN, BOD, closing month of accounting year, principal activity, and the market to which they sell their product or services, if not already provided on Form SS-4 under Treasury Regulation 301.6109-1(d)(2). Note: Miller Trusts are treated as grantor trusts under IRC 671.
	—

#

21.7.13.5.8.3.1
(10-01-2009)
Questionable Trusts

#

21.7.13.5.8.4

(04-23-2019)

Research Before Assigning an EIN: Trusts

- (1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool accesses all the CC's shown in paragraph 2 below when performing research.
- (2) When the tool is unavailable, follow the steps in the table below to research a trust before assigning an EIN.

Step	Action
1	<p>Validate the grantor/trustor, SSN, ITIN, or EIN using:</p> <ul style="list-style-type: none"> • CC INOLE • CC NAMEI • CC NAMES • CC NAMEE <p>See IRM 21.7.13.4.2, Researching Taxpayer Information.</p> <p>Note: If you are unable to locate or validate a TIN, contact the taxpayer by phone, fax, or mail to resolve the issue.</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.</p> <p>Exception: A foreign individual is not required to have an ITIN, but the EIN will still be assigned. See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions.</p>
2	<p>Research the trust name using:</p> <ul style="list-style-type: none"> • CC NAMEB • CC NAMEE • CC ENMOD, and • CC INOLE <p>Example:</p> <p>CC NAMEB: Alabaster, Mich CC NAMEE: Mich]Alabaster or Alabaster Mich</p> <p>See IRM 21.7.13.4.2, Researching Taxpayer Information.</p>
3	<p>Did you find an EIN?</p> <ul style="list-style-type: none"> • If yes, verify that the EIN is a valid number. See IRM 21.7.13.4.2.4, If an EIN is Found/Not Found. • If no, proceed to ESIGN to assign an EIN.

21.7.13.5.8.5
(10-01-2005)

Trusts Filing as an Estate

- (1) If the entity type selected on Form SS-4 is trust or estate, establish the entity on BMF with a filing requirement of Form 1041.

Note: This will generate a 6/7 million series number.

- (2) The trust must have *filing as an estate under IRC 645* entered in the Primary Name field on ESIGN.

- (3) Trusts can file as estates under Treas. Reg. 1.645-1.

21.7.13.5.8.6
(04-23-2019)

CC ESIGN Input: Trusts

- (1) This subsection contains information about completing fields specific to a trust. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File Ind.	<p>The Master File indicator (MFI) is:</p> <ul style="list-style-type: none"> • B if there are filing requirements input on ESIGN • O if there are no filing requirements input on ESIGN <p>See IRM 21.7.13.7.3.3, Master File Indicator Input.</p>
Loc-Cd	<p>Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned.</p> <p>Note: The last two positions of the field display the Area Office Code (00).</p>
Name-Ctrl	<p>Name control is the first four characters of an individual's last name.</p> <p>Note: Michael I Azal ea Trust, enter AZAL.</p> <p>See IRM 21.7.13.5.8.6.1, Exception Name Controls: Trusts, for exceptions to Trust name controls.</p> <p>For more information on inputting Name Control, see <i>Document 7071-A</i>, Name Control Job Aid - For Use Outside of the Entity Area.</p> <p>Exception: Trusts established via the internet follow corporate name line rules.</p> <ul style="list-style-type: none"> - The system cannot distinguish a name (first or last) from other words in the trust name. - Taxpayers are provided with examples showing how to enter the trust name. - The application will move specific trust noise phrases to the end of the primary name line. <p>However, regardless of how the taxpayer enters the information, the first four valid characters entered by the taxpayer establish the name control.</p>

Field	Description of Input Data
Primary-Name	<p>The Primary Name line must include the mandatory trust abbreviations listed. See IRM 21.7.13.5.8.6.2, Mandatory Trust Abbreviations Primary Name: Trusts.</p> <p>Note: If the taxpayer uses a different abbreviation, enter their abbreviation.</p> <p>For Estates and Trusts, any information in the primary name line that is in front of the taxpayer's name must be moved behind the name.</p> <p>Example: Insurance Trust of John Doe JOHN DOE INS TR</p>
Sort-Name	<p>The Sort Name is always the individual trustee's or personal representative's name. Enter the name as indicated by the taxpayer followed by TTEE. If there is more than one trustee and it is not possible to enter all the trustees as the Sort Name, list the maximum number of names and add the phrase ET AL TTEE. See IRM 21.7.13.7.3.6.4.1, Basic Information on the Sort Name Input, and IRM 21.7.13.7.3.6.4.2, Sort Name Input Field Requirements, for input information. Do <i>not</i> use a bank, mortgage company, or corporation as the Sort Name. Instead, enter it as the In-Care of Name.</p>
Care-of-Name	<p>If a company is the trustee, enter the company name on the care of line (as indicated by the taxpayer), followed by TTEE. See IRM 21.7.13.7.3.6.5, Care of Name Input, for input information.</p>
Mail-Street-Or-Foreign-City/Zip	<p>See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field, for input requirements.</p> <p>Note: The business location address for a trust can be a P.O. Box.</p>
Mail-City/State/Zip Or-Foreign-Country	<p>See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field, for input requirements.</p>
Location-Street-Address	<p>See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.</p>
Location-City/State/Zip	<p>See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for input requirements.</p>

Field	Description of Input Data
Filing-Requirements	<ul style="list-style-type: none"> Assign FR 1041-1 to Trusts and Estates. (See exceptions below.) See IRM 21.7.13.7.3.9, Filing Requirements Input. If employees are indicated, establish a FR 1041-1 and 941-01 or 944-01 (if appropriate) and 940-1. If agricultural employees are indicated, establish a 943 FR. <p>Exception: Do not establish a 1041 FR if the taxpayer annotates "Widely Held Investment Trust" or "IRC 1.671-5(b)(22)"</p> <p>Exception: If taxpayer annotates Regulation 301.7701-4, establish a FR of 1065-1. These types of business arrangements are not classified as trusts under the Internal Revenue Code. Also Common Trust Funds under IRC 584 are assigned Form 1065 filing requirements.</p>
FYM	<ul style="list-style-type: none"> A fiscal year month (FYM) must be entered for trusts with filing requirements. For filing requirement 1041, enter 12 (December) as the FYM. Enter FYM of 12, unless taxpayer cites Treas. Reg. 1.645-1(c). <p>See IRM 21.7.13.7.3.10, Fiscal Year Month Input.</p>
XREF-TIN-Type	<p>SSN/ITIN = 0 EIN = 2</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN. Therefore the X-REF-TIN-Type will be 0.</p>

Field	Description of Input Data
SSN/ITIN/EIN	Grantor's X-REF SSN/ITIN/EIN from Form SS-4, Line 7b or 9a See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons. Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.
Business-Operational-Date	The business operational date (BOD) is the later of, the date the trust was created or the date the trust was funded. If none is provided on Line 11, use the current month and year.
Notice-Information-Cd	The notice information code (NIC) is a required field only if a notice other than CP 575 is desired. See IRM 21.7.13.7.3.13, Notice Information Code Input.
Reason-Applied	The reason applied, Form SS-4, Line 10, is used when the MFI is B or O. See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.
Phone	The 10 digit telephone number of the grantor, fiduciary, or personal representative.
Prior-EIN Indicator	If the MFI is B and the taxpayer applied for an EIN for either this or another business (taxpayer has checked the "yes" box), enter Y in this field.
Business Location County and State	County and State where business is located. See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	Input "10" See IRM 21.7.13.7.3.25, Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a).

Field	Description of Input Data
Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	Enter "06."
Principal Business Activity Remarks	Leave blank.
Principal Merchandise Sold or Service	Input "Trust Administration" See IRM 21.7.13.3.2.5 , Line (16 and 17) PRIN-CKBX, PRIN-REMARKS and PRIN-MDSE-SOLD-SERVICE.
Prior EIN	If present See IRM 21.7.13.7.3.30, Prior EIN.
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

21.7.13.5.8.6.1
(10-01-2025)

Exception Name Controls : Trusts

- (1) Use the table below to enter Name Control for exceptions to the trust Name Control rules.

If the trust	Then
1) Is an entity other than an individual	Use the first four characters of the entity's name. Example: Daisy Corp. Employee Benefit Trust, enter DAIS .
2) Is a GNMA Pool	Use the first four digits/alphas of the trust number, disregarding any leading zeroes or trailing alphas. If there are fewer than four digits in the trust number, use the letters GNMA or FNMA. Example: GNMA Pool 0001, enter 1GNM and GNMA Pool 0100B, enter 100G .
3) Is a split interest trust, and files Form 5227, Split Interest Information Return	Use trust Name Control rules, even if the fund or foundation is part of the organization's name.
4) Does not provide specific trust information such as corporate name, grantor, etc.	Use the first four characters of the beneficiary's last name. Example: Irrevocable Trust FBO Laura Chatfield, enter CHAT .

If the trust	Then
5) Organization's name contains both Trust/Fund and an individual's name	Use trust Name Control rules.

21.7.13.5.8.6.2
(03-11-2014)

**Mandatory Trust
Abbreviations Primary
Name: Trusts**

- (1) The following list contains mandatory abbreviations to be used when assigning an EIN to a trust:

- Administrator – **ADM**
- Dated Jan. 16, 1987 – 01161987
- Note:** Do not enter date/dated or the alpha month.
- Executor/Executrix – **EX**
- Family – **FAM**
- Fiduciary – **FID**
- For the Benefit of, F/B/O, or F B O – **FBO**
- Funeral – **FNRL**
- Insurance – **INS**
- Inter vivos – **INTRVS**
- Irrevocable – **IRRV**
- Marital – **MRTL**
- Non-Exempt Charitable – **NECT**
- Personal Representative – **PER REP**
- Revocable – **RVOC**
- Successor - **SUCC**
- Testamentary – **TEST**
- Trust – **TR**
- Trustee – **TTEE**
- Under agreement –Under agreement with - U/A - **UA**
- Under the will of – Under will - U/W - **UW**
- Under Trust Agreement – **UTA**
- Voluntary Employee Benefit Association – **VEBA**

- (2) The table below contains procedures to obtain specific Name trust information:

Step	Action
1	Contact the taxpayer by telephone to obtain the missing information.
2	Were you able to make contact? <ul style="list-style-type: none"> • If yes, this ends the procedure. • If no, correspond with taxpayer using Letter 45C.

21.7.13.5.9
(03-02-2018)

**EIN Assignment:
Bankruptcy Estate**

- (1) This subsection contains information on assigning EINs for bankruptcy estates.

21.7.13.5.9.1
(05-17-2010)

**Definition of a
Bankruptcy Estate**

- (1) A bankruptcy estate is a separate and distinct taxable entity from the individual debtor, created when an individual debtor files for bankruptcy under Chapter 7 or 11. When an individual files for bankruptcy under these chapters of the bankruptcy code, a separate estate is created consisting of property held by the debtor as of the beginning of the case. Under some circumstances, this estate also consists of property acquired by the debtor and the estate after commencement of the case.
- (2) The table below describes associated terms and types of bankruptcy estates:

Term	Definition
Chapter 7	A liquidating bankruptcy case in which the debtor turns over all non-exempt property to the bankruptcy trustee, who then converts it to cash for distribution to the creditors.
Chapter 11	A reorganization bankruptcy case in which debtors (individuals, corporations, or partnerships) are allowed to restructure (reorganize) their debts rather than liquidating their business. The debtor usually remains in possession of the assets (called a debtor-in-possession or DIP) and has all the fiduciary duties and responsibilities of a trustee. A trustee can be appointed by the bankruptcy court if the creditor can show cause. A debtor may also choose to liquidate assets in a Chapter 11 case.
Chapter 12	Adjustments of Debts of a Family Farmer with Regular Annual Income. This is a chapter designed to enable a debtor who is a family farmer to reorganize rather than liquidate his or her farming operation. A family farm can be a sole proprietor, a partnership, or a closely held corporation. Under Chapter 12, a trustee is appointed by the U.S. Trustee to act in each case. The debtor proposes a plan of reorganization to repay the creditors. The bankruptcy code limits the amount and percentage of debt allowed under this plan, as well as the income derived from farming operations.

Term	Definition
Chapter 13	Adjustment of Debts of an Individual with Regular Income. Only individuals, including self-employed individuals, with regular income may file for bankruptcy under this chapter. There are specific limits as to the kind and amount of debt that an individual may have to qualify. In Chapter 13, the debtor makes regular payments to creditors through the trustee under this plan. The debtor has three to five years in which to execute the plan and pay off creditors, after which they will be discharged of the debt. Chapter 13 petitions must be voluntary.

21.7.13.5.9.2
(05-17-2010)

**Individuals Authorized
to Receive EINs:
Bankruptcy Estate**

- (1) Established EINs can be disclosed to:
 - The bankrupt individual
 - The trustee, or
 - An authorized representative
- (2) EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or a taxpayer signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, step 7 for more information on third party disclosure.

21.7.13.5.9.3
(05-17-2010)

**Determining the Need
for an EIN: Bankruptcy
Estates**

- (1) Use the table below to determine if an EIN is needed.
- Note:** A change of trustee does not mean a new EIN is required.

If	Then
1) A new bankruptcy estate has been created under Chapter 7 or Chapter 11	Assign an EIN.
2) A new bankruptcy estate has been created under Chapter 12 or Chapter 13	Do not assign an EIN. A bankruptcy estate created under Chapter 12 or Chapter 13 is not treated as a separate entity for tax purposes.
3) A new bankruptcy estate has been created and more than one individual's name is listed on Line 1 of the Form SS-4	Assign an EIN to each bankrupt individual.
4) A corporation is in bankruptcy, or a fiduciary is appointed in a state insolvency proceeding.	Do not assign an EIN. Change or add a Sort Name to show the receiver's, trustee's or debtor in possession's name.

If	Then
5) A partnership files bankruptcy	Do not assign an EIN. Add a Care of Name to show the receiver's, trustee's or debtor in possession's name.
6) A sole proprietor files bankruptcy	Assign an EIN for a bankruptcy estate. Do not assign another sole proprietor EIN to the taxpayer in bankruptcy.

21.7.13.5.9.4

(12-18-2015)

**Research Before
Assigning an EIN:
Bankruptcy Estate**

- (1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool accesses all the CC's shown in paragraph 2 below when performing research.
- (2) When the tool is unavailable, follow the steps in the table below to research an EIN request before assigning a number.

Step	Action
1	<p>Validate the grantor (bankrupt individual), SSN, or ITIN using:</p> <ul style="list-style-type: none"> • CC INOLE • CC NAMEI • CC NAMES • CC NAMEE <p>See IRM 21.7.13.4.2, Researching Taxpayer Information.</p> <p>Note: If you are unable to locate or validate a TIN, contact the taxpayer by phone, fax, or mail to resolve the issue.</p> <p>Exception: A foreign individual is not required to have an ITIN, but the EIN will still be assigned. See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions.</p>
2	<p>Research the bankruptcy estate name using:</p> <ul style="list-style-type: none"> • CC NAMEB • CC NAMEE • CC ENMOD, and • CC INOLE <p>Example:</p> <p>CC NAMEB: Alabaster, Mich CC NAMEE: Mich]Alabaster or Alabaster Mich</p> <p>See IRM 21.7.13.4.2, Researching Taxpayer Information.</p>

Step	Action
3	<p>Did you find an EIN?</p> <ul style="list-style-type: none"> If <i>yes</i>, verify that the EIN is a valid number. See IRM 21.7.13.4.2.4, If an EIN is Found/Not Found. If <i>no</i>, proceed to ESIGN to assign an EIN.

21.7.13.5.9.5
(04-23-2019)

**CC ESIGN Input:
Bankruptcy Estate**

- (1) This subsection contains information about completing fields specific to a bankruptcy estate. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions

Field	Description of Input Data
Master-File Ind.	The Master File indicator is always B .
Loc-Cd	<p>Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned .</p> <p>Note: The last two positions of the field display the Area Office Code (00).</p>
Name-Ctrl	The Name Control is the first four characters of the bankrupt individual's last name. For more information on inputting Name Control, see <i>Document 7071-A</i> , Name Control Job Aid - For Use Outside of the Entity Area.
Primary -Name	<p>The Primary Name must include the name of the bankrupt individual's name followed by "Bankruptcy Estate".</p> <p>Example: Michael Alabaster Bankruptcy Estate.</p> <p>Note: If the application indicates more than one bankrupt individual, assign an EIN for each bankrupt individual.</p>
Sort-Name	If the case number is provided on Line 3 of the Form SS-4, input the case number on the sort name line. If the case number is not provided, place the trustee's (if an individual) name on the sort name line followed by TTEE. See IRM 21.7.13.7.3.6.4.1, Basic Information on the Sort Name Input.

Field	Description of Input Data
Care-of-Name	If a case number has been input on the sort name line, input the trustee's (if an individual) name on the care of name line followed by TTEE. If the trustee is a company, input the trustee's name on the care of name line followed by TTEE. See IRM 21.7.13.7.3.6.5, Care of Name Input, for input information.
Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field, for input requirements.
Mail-City/State/Zip Or-Foreign-Country	See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field, for input requirements.
Location-Street-Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.
Location-City/State/Zip	See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for input requirements.
Filing Requirements	Input filing requirements as follows: <ul style="list-style-type: none"> • Enter a 1041 filing requirement of 1.
FYM	<ul style="list-style-type: none"> • A fiscal year month (FYM) must be entered for bankruptcy estates. • For filing requirement 1041, enter 12 (December) as the FYM.
XREF-TIN-Type	The cross reference TIN type for an SSN/ITIN is "0".
SSN/ITIN	The SSN/ITIN is located on Line 7b of Form SS-4. See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for important information on foreign entities/persons.
Business-Operational-Date	The business operation date (BOD) is the date the taxpayer has entered on line 11 of the Form SS-4. When taking an EIN application over the phone, and the taxpayer does not know what their BOD is, ask for the date when the petition was filed for the bankrupt individual. <ul style="list-style-type: none"> • If Line 11 of Form SS-4 is blank (when working paper cases), use the signature line date or the current month and year.

Field	Description of Input Data
Reason-Applied	Form SS-4, Line 10. See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.
Phone	The 10 digit telephone number of the fiduciary, if provided.
Prior-EIN	If the taxpayer applied for an EIN for either this or another business, and has marked the "yes" box, enter Y in this field.
Business Location County and State	County and State where business is located See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity Type of Entity Remarks	Input "07" as the type of entity and enter "Bankruptcy" as the type of entity remarks.
Reason for Applying Message	Form SS-4, Line 10 See IRM 21.7.13.7.3.26, Reason for Applying Message.
Principal Business Activity Checkbox	Input "09"
Principal Business Activity Remarks	Input "Trust Admin"
Principal Merchandise Sold or Service	Input "Trust Administration" See IRM 21.7.13.3.2.5, Line (16 and 17) PRIN-CKBX, PRIN-REMARKS and PRIN-MDSE-SOLD-SERVICE.
Prior EIN	If present See IRM 21.7.13.7.3.30, Prior EIN.
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

21.7.13.5.10
(03-02-2018)

EIN Assignment: Real Estate Mortgage Investment Conduit (REMIC)

- (1) This subsection contains information on assigning EINs for a real estate mortgage investment conduit (REMIC).

21.7.13.5.10.1
(10-01-2005)

Definition: REMIC

- (1) A **REMIC** is a real estate mortgage investment conduit.
- (2) Some associated terms for REMIC are:
 - Mortgage trusts
 - Mortgage securities
 - Asset investors trusts

21.7.13.5.10.2
(10-01-2005)

Individuals Authorized to Receive EINs: REMIC

- (1) Use the table below to determine the individuals authorized to receive an EIN.

If the REMIC...	Then disclose the EIN to...
1) Is a corporation	A corporate officer or an authorized representative.
2) Is a trust	The trustee or an authorized representative.
3) Has only segregated pools of assets	Any person who signs Form 1066 of the entity owning the assets of the REMIC under applicable state law or an authorized representative.

- (2) EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or a signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, step 7 for more information on third party disclosure.

21.7.13.5.10.3
(10-01-2005)

Determining the Need for an EIN: REMIC

- (1) Each REMIC must have its own EIN.
- (2) A corporation, partnership, trust, etc. cannot use its EIN. A new EIN *must* be issued.
- (3) A new EIN *must* be assigned if the account found during research has a filing requirement of Form 1041, Form 1065, Form 1120, etc.

21.7.13.5.10.4
(12-18-2015)

Research Before Assigning an EIN: REMIC

- (1) Use the IAT EIN Assignment Tool to research an EIN request before assigning a number. The tool accesses all the CC's shown in paragraph 2 below when performing research.
- (2) When the tool is unavailable, follow the steps in the table below to research a REMIC before assigning an EIN.

Step	Action
1	Determine whether the REMIC has an EIN, using: <ul style="list-style-type: none">• CC NAMEB, and• CC NAMEE. See IRM 21.7.13.4.2, Researching Taxpayer Information.
2	Did you find an EIN? <ul style="list-style-type: none">• If <i>yes</i>, verify that the EIN is a valid number. See IRM 21.7.13.4.2.4, If an EIN is Found/Not Found.• If <i>no</i>, proceed to ESIGN to assign an EIN.

21.7.13.5.10.5
(10-01-2017)

**Form 1066 REMIC Tax
Return**

- (1) Form 1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return, is filed to:
 - Report the income, deductions, and gains/losses from the operation of a REMIC, and
 - Report and pay tax on net income from prohibited transactions
- (2) An entity that elects to be treated as a REMIC for its first tax year and meets the requirements of IRC 860D(a) must file Form 1066.

21.7.13.5.10.6
(04-23-2019)

CC ESIGN Input: REMIC

- (1) The table below describes the fields and the entries for REMICs. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File Ind.	The Master File indicator (MFI) is B .
Loc-Cd	Input the valid two-digit EIN prefix for the campus. See IRM 21.7.13.2.4, How an EIN is Assigned . Note: The last two positions of the field display the Area Office Code (00).
Name-Ctrl	Name Control is the first four characters of the REMIC name. Examples: <ul style="list-style-type: none"> • STRIped Tree Mortgage Pass-Through Certificate Series • DAISy Asset Investors TR 1 Rose TR 1, Series A For more information on inputting Name Control, see <i>Document 7071-A</i> , Name Control Job Aid - For Use Outside of the Entity Area.
Primary-Name	Always enter the word REMIC at the end of the Primary Name. Obtain the information for entering the REMIC name from Form SS-4, Line 1. Use corporation Name Control rules for entering name lines and establishing the entity. See IRM 21.7.13.5.2.6, CC ESIGN Input: Corporations.
Sort-Name	The Sort Name is the REMIC's series or trust number, if provided. Using this number as a Sort Name makes researching these entities easier.

Field	Description of Input Data
Care-of-Name	The In-Care of Name is the business name, if it is listed as a trustee. If the trustee is a company, input the trustee's name on the care of name line followed by TTEE. See IRM 21.7.13.7.3.6.5, Care of Name Input, for input information.
Mail-Street-Or-Foreign-City/Zip	See IRM 21.7.13.7.3.7.2, Mail Street or Foreign City/ZIP Field, for input requirements.
Mail-City/State/Zip Or-Foreign-Country	See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field, for input requirements.
Location-Street-Address	See IRM 21.7.13.7.3.7.4, Location Street Address Field, for input requirements.
Location-City/State/Zip	See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for input requirements.
Filing-Requirements	Enter a Form 1066 filing requirement of 1. Note: No other filing requirements can be present.
FYM	The fiscal year month (FYM) is always 12 (December) for a REMIC. This information will automatically be generated.
XREF-TIN-Type	The cross reference TIN type is used to identify if the number is an EIN or a SSN/ITIN. Enter the number: <ul style="list-style-type: none"> • 0 for SSN/ITIN • 2 for EIN Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN. Therefore the X-REF-TIN-Type will be 0.

Field	Description of Input Data
SSN/ITIN/EIN	<p>The SSN/ITIN or EIN is located on Line 7b of Form SS-4. If SSN/ITIN/EIN is present, pick it up. Otherwise, it is not required.</p> <p>Exception: Form SS-4 applications (mailed/faxed) with a received date of May 13, 2019 and subsequent cannot list an entity (EIN) as the responsible party. The responsible party must be an individual with a valid SSN/ITIN.</p>
Business-Operational-Date	The business operational date is the start date for the REMIC. If Line 11 of Form SS-4 is blank, enter the current month and year.
Reason-Applied	Form SS-4, Line 10 See IRM 21.7.13.7.3.20, Reason Applied Input, for a complete list of Reason Applied Codes.
Phone	The 10 digit telephone number of the business owner, if provided.
Prior-EIN	If the taxpayer applied for an EIN for either this or another business (taxpayer has checked the "yes" box on Line 18), enter Y in this field.
Business Location County and State	County and State where business is located See IRM 21.7.13.7.3.24, Business Location Input.
Type of Entity	Enter "13."
Principal Business Activity Checkbox	Enter "06." See IRM 21.7.13.3.2.5, Line (16 and 17) PRIN-CKBX, PRIN-REMARKS and PRIN-MDSE-SOLD-SERVICE.
Principal Business Activity Remarks	Leave blank.
Principal Merchandise Sold or Service	Enter "REMIC."
Prior EIN	If present. See IRM 21.7.13.7.3.30, Prior EIN.

Field	Description of Input Data
Remarks	See IRM 21.7.13.7.3.23, Remarks Field Input, for required input information.

21.7.13.5.11
(03-02-2018)

**EIN Assignment:
Unincorporated
Business Organizations
(UBOs) and Business
Trust Organizations
(BTOs)**

- (1) This subsection contains information on assigning EINs for Unincorporated Business Organizations (UBO) and Business Trust Organizations (BTO).

21.7.13.5.11.1
(10-01-2008)

**Definitions - UBO and
BTO**

- (1) A UBO is an unincorporated business organization.
- (2) A BTO is a business trust organization. This term and the terms “Massachusetts Business Trust”, pure trust, and constitutional trust are often used interchangeably. The term “business trust” is not used in the Internal Revenue Code. The regulations require that trusts operating a trade or business be treated as a corporation, partnership, or sole proprietorship, if the grantor, beneficiary, or fiduciary materially participates in the operations or daily management of the business. If the grantor maintains control of the trust, then grantor trust rules will apply. Otherwise, the trust would be treated as a simple or complex trust, depending on the trust instrument.

21.7.13.5.11.2
(10-01-2005)

**Determining Tax
Classification and Filing
Requirements: UBO and
BTO**

- (1) This subsection contains information on tax classifications and filing requirements for UBOs and BTOs.

21.7.13.5.11.2.1
(05-09-2017)

**Tax Classification: UBOs
and BTOs**

- (1) A filing requirement assigned based on a Form SS-4 is not a binding legal determination for the proper tax classification for the entity requesting an EIN. Pursuant to IRC 6109, the IRS is only:
- Processing the Form SS-4
 - Assigning an EIN, and
 - Informing the taxpayer of the filing requirement.

Note: Whether the entity has the correct designation under the Code and regulation is an issue that is best resolved in the audit process. However, if the taxpayer wants to resolve the issue before filing their tax return for the first taxable year, the taxpayer may be able to request a private letter ruling.

- (2) The CP 575 Notice is generated and sent to the taxpayer assigning the EIN and informing them of the filing requirement assigned and also includes:
- Caveat informing them that the tax classification assigned to the entity is based on information furnished from them or a representative and is not legally binding on the IRS; and

- Informs the taxpayer that if they want a determination as to its tax classification, then they may be able to seek a private letter ruling from the IRS.
- (3) If the taxpayer wants a determination as to its tax classification, they may seek a determination by requesting a private letter ruling from the IRS under the procedures set forth in Rev. Proc. 2017-1 (or superseding Rev. Proc. for the year at issue) using the address in the table below:

Sent via US Postal Service	Sent via Private Delivery Service (e.g., UPS, FedEx, etc.)
Internal Revenue Service Attn: CC:PA:LPD:DRU P.O. Box 7604 Ben Franklin Station Washington, DC 20044	Internal Revenue Service Attn: CC:PA:LPD:DRU Room 5336 1111 Constitution Ave NW Washington, DC 20224

- (4) The default classification for an unincorporated business organization (UBO) with two or more members is a partnership per check-the-box regulations (Form 8832) effective January 1, 1997. For more information on these regulations, see 301.7701-3(b) of the Procedure and Administration Regulations.

21.7.13.5.11.2.2
(10-01-2008)

**Filing Requirements:
UBOs and BTOs**

- (1) Follow taxpayer intent when assigning filing requirements. If taxpayer intent cannot be determined, use the table below to assign filing requirements.

If	Then
1) The entity checks the "trust" box on line 9a of Form SS-4 (regardless of any other possibly contradictory information on Form SS-4)	Enter a Form 1041 filing requirement.

If	Then
2) The entity <ul style="list-style-type: none"> Checks the “other” box on line 9a of Form SS-4 and, Indicates it is a type of business entity, such as a “business trust”, an “unincorporated business organization”, “common law business organization”, or some other designation with the word “business” as part of its name, and 	Establish the entity as a partnership by entering a Form 1065 filing requirement. Note: If the taxpayer disagrees with the filing requirement, then their only option is to file as a corporation (1120), disregarded entity (if one owner), or a trust (1041). Inform him/her that the filing requirement will not be changed, unless they notify the Service of an alternative filing requirement for the entity, by filing Form 8832, Entity Classification Election. For more information on entity classification, see 301.7701-2 through 4 of the Regulations.
3) The taxpayer <ul style="list-style-type: none"> Checks the “Other” box on line 9a of Form SS-4 Indicates a <i>pure trust</i> but does not use the word <i>business</i> 	Inform the taxpayer that they must file as a trust, using Form 1041. Note: If the taxpayer believes they should not be filing as a trust, inform him/her that the only option is to file as a corporation, partnership, sole proprietor, or disregarded entity.

21.7.13.5.11.3
(10-01-2013)

Individuals Authorized to Receive an EIN: UBOs and BTOs

- (1) Normal disclosure rules based on the entity type should be followed in determining individuals authorized to receive an EIN.
- (2) EINs must not be disclosed to a third party without a valid Form 2848, Form 8821, or taxpayer signed Form SS-4. See IRM 21.7.13.3.5.4, Taking an EIN Telephone Application, step 7 for more information on third party disclosure.

21.7.13.5.11.4
(01-06-2014)

Determining the Need for an EIN: UBOs and BTOs

- (1) Follow the steps in the table below to determine if an EIN is needed for a UBO/BTO.

Note: Ensure all required information is provided including the SSN/ITIN of the trustee, grantor, or manager of the entity.

Step	Action
1	<p>Verify that the SSN/ITIN provided is valid for the person specified on the application using:</p> <ul style="list-style-type: none"> • CC INOLE • CC NAMEI • CC NAMES <p>See IRM 21.7.13.4.2, Researching Taxpayer Information.</p>
2	<p>Is the SSN/ITIN valid and is all other required data provided, including type of entity being established?</p> <ul style="list-style-type: none"> • If <i>yes</i>, assign an EIN. • If <i>no</i>, notify the taxpayer that an EIN cannot be issued because Treas. Reg. 301.6109-1(a)(l) states that an EIN is required for business purposes only. Inform the taxpayer that information on Form SS-4, such as SSN/ITIN, business operational date, fiscal year month (FYM), and principal activity is required under 301.6109-1(d)(2).

21.7.13.5.12
(03-02-2018)

**EIN Assignment:
Other/Undetermined
Entity Types**

- (1) This subsection contains information on assigning EINs for other or undetermined entity types.

21.7.13.5.12.1
(10-01-2013)

**Individuals Authorized
to Receive an EIN:
Other/Undetermined
Entity**

- (1) EINs may only be disclosed to parties legally authorized to act for the entity.
- (2) EINs must not be disclosed to third parties without a valid Form 2848, Form 8821, or taxpayer signed Form SS-4.

21.7.13.5.12.2
(10-01-2017)

**Tax Classification
Determination:
Other/Undetermined
Entity**

- (1) After EIN assignment, if the taxpayer wants a determination to change its tax classification, they may seek a determination by requesting a private letter ruling from the IRS under the procedures set forth in Rev. Proc. 2017-1, at the following address:
- Internal Revenue Service
Attn.: CC:PA:LPD:DRU
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

21.7.13.5.12.3
(10-01-2008)

**Research Before
Assigning an EIN:
Other/Undetermined
Entity**

- (1) A *financial institution* can request an EIN for the purpose of reporting withholding from IRA, IRA Rollover Trusts, or KEOGH plans (HR 10). See IRM 21.7.13.5.7.5.2, Additional Research for Financial Institutions: Employee Plans, for more information on researching a financial institution before assigning an EIN.

- (2) If the organization on Form SS-4 is an *association* and does not indicate that it is a non-profit, correspond with the taxpayer to determine the type of association.

21.7.13.5.12.4

(10-01-2007)

**CC ESIGN Input:
Other/Undetermined
Entity**

- (1) The table below describes the fields and the entries that are unique to other or undetermined entities. See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general input instructions.

Field	Description of Input Data
Master-File Ind.	The Master File Indicator (MFI) is B or O. Enter a MFI of O when the taxpayer: <ul style="list-style-type: none"> Is requesting an EIN for information returns or a bank account (e.g., an investment club for dividend and interest reporting, a bowling league for depositing dues, disregarded entity, etc.), and Has no BMF filing requirements.
Filing-Requirements	The filing requirement is the tax return that needs to be filed: <ul style="list-style-type: none"> If employees are indicated, enter filing requirement 941 or 944 (as appropriate) and 940. If agricultural employees are indicated, enter filing requirement 943 and 940. If it can be determined that the entity is liable for excise taxes, enter a filing requirement of 720.

21.7.13.5.13

(06-16-2016)

**EIN Assignment:
Foreign Entities**

- (1) This subsection contains information on foreign entities, including:
- Master File indicator and filing requirements for foreign entities
 - Special processing requirements for Commonwealth of the Northern Mariana Islands.

Note: The Cincinnati campus EIN International operation processes paper requests from Virgin Islands, Puerto Rico, Guam, American Samoa, Northern Mariana Islands and Palau. If you receive a paper request from one of these territories/possessions, fax to Cincinnati (855) 215-1627. If request is by phone, refer taxpayer to (267) 941-1099 (not toll free). Or, the taxpayer can fax a completed Form SS-4 to fax number (855)215-1627 if faxing within the U.S. or (304) 707-9471 if faxing from outside the U.S. or mail the completed form to: IRS, Attn: EIN International Operation, Cincinnati, OH 45999. See IRM 21.7.13.7.2.1 for processing timeframes.

21.7.13.5.13.1
(10-01-2020)

**Master File Indicator and
Filing Requirement:
Foreign Entities**

- (1) Assign a filing requirement for Form 1042, Annual Withholding Tax Return for U.S. Source Income for Foreign Persons, and Form 945, Annual Withheld Income Tax for Foreign Persons, when required for a foreign corporation. These are required when a foreign corporation is:

- Filing under Treas. Reg. 1.1442-1, and
- Requesting an EIN as a Qualified Intermediary (QI).

Note: The Large Business & International Office requests a one time block of EINs for QIs. The Form SS-4 is examined by the Large Business & International Office before it is sent to the Cincinnati Customer Service Site.

- (2) A foreign corporation, although not required to file a U.S. tax return under IRC 1442, may still request an EIN.
- The taxpayer should enter "N/A" on Lines 11 through 16 of Form SS-4.
 - See IRM 21.7.13.3.2.7, Foreign Entities - Definitions and Instructions, for a list of explanations that may be entered on Line 10 and, if present, assign an EIN using MFI **O**.
 - Do not correspond for documentation (e.g., passport, driver's license, national ID card, etc.).
 - If the foreign entity later is required to file a U. S. tax return, it should not apply for a new EIN, but should use the EIN that was first assigned.
- (3) A fideicomiso (Mexican Land Trust), as described in Rev. Rul. 2013-14, 2013-26 I.R.B. (2013), is not treated as a trust for U.S. tax purposes and thus is not required to file a Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, a Form 3520A, Annual Return of Foreign Trust with a U.S. Owner, or a Form 1040NR, U.S. Nonresident Alien Income Tax Return. If the fideicomiso at issue is not one that is described in Rev. Rul. 2013-14, then, depending on the facts and circumstances, it may be treated as a trust for U.S. tax purposes and may have information filing requirements as well as income tax filing requirements. They are **not** required to file a Form 1041, U.S. Income Tax Return for Estates & Trusts. Assign the EIN using MFI **O**.
- (4) An EIN is not required for transfers to, ownership of, and distributions to Canadian registered retirement savings plans (RRSP), Canadian registered retirement income funds (RRIF), or any other Canadian retirement plan that is within the meaning of section 3 of Rev. Proc. 2014-55 and certain tax-favored foreign retirement trusts and certain tax-favored foreign nonretirement savings trusts, as described in sections 5.03 and 5.04 of Rev. Proc. 2020-17 since they are not required to be reported on Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, or a Form 3520A, Annual Return of Foreign Trust with a U.S. Owner.
- (5) See IRM 21.7.13.7.3, CC ESIGN Input Screen, for general ESIGN input requirements.

21.7.13.5.13.2
(10-01-2013)

**Commonwealth of the
Northern Mariana
Islands (CNMI)**

- (1) Employers in the Commonwealth of the Northern Mariana Islands (CNMI) required to file Forms 941 must have EINs issued by the IRS. These procedures are for use by the Cincinnati Campus (CAMC) only.

Step	Who is Responsible	Action
1	CNMI	Request a block of EINs.
2	CAMC	Obtain a block of EINs. (See IRM 21.7.13.3.3.3, Assigning an EIN Block (CC BSIGN), for procedures.)
3	CAMC	Forward the listing to CNMI. Maintain one copy of the list and mark <i>CNMI</i> .
4	CNMI	<ul style="list-style-type: none"> • Use each EIN indicating the taxpayer's name, address, and type of return filed or to be filed beside the appropriate number. • When all numbers are used, send a copy of the completed list back to CAMC.
5	CAMC	File the completed list with the other bulk EIN assignment lists.

- (2) The address of CNMI is

Internal Revenue Service
Drop Box - IRS
Saipan, CM 96950

21.7.13.5.14
(10-20-2016)

Section 3504 Agents

- (1) An employer may request that the IRS authorize an agent under Internal Revenue Code (IRC) 3504 to withhold, report, and pay federal employment taxes on its behalf. Section 3504 agents may refer to themselves as:
- Household employer agents
 - Fiscal agents
 - Employer agents, or
 - Fiscal intermediaries
- (2) The employer mentioned above may be an individual receiving home-care services through a state or local government program and is one type of household employer. These individuals are referred to as Home Care Service Recipients (HCSRs).
- (3) A Section 3504 Agent may:
- Represent many HCSRs. These individuals may be referred to as "clients" by the agent.
 - Be a government entity or a non-government entity (a non-government entity is a third party that contracts with a state or local government agency to be an IRC 3504 agent for Home Care Service Recipients).
 - Already have an EIN that is used to file employment taxes for the entity's own employees.

Note: A government entity acting as Section 3504 agent for HCSRs must request a second EIN to be used exclusively for acting on behalf of HCSRs. Non-government agents are not encouraged to obtain a second EIN to file employment taxes on behalf of HCSRs. The Section 3504 Agent should file

aggregate employment tax returns that include taxes for all of their own employees and for the employees of the HCSRs. However, if requested, non-governmental agents may obtain a second EIN to file employment taxes on behalf of HCSRs.

- (4) In an effort to correctly identify these agents, the Form SS-4 instructions advise Section 3504 agents for HCSRs to check the "Other" box and enter "Household Employer Agent". If the agent is a government entity, the SS-4 instructions require the agent also to check the box for State/local government.
- (5) Take the following steps to assign an EIN to a government entity acting as Section 3504 agent on behalf of HCSRs:

Caution: There are very few government entities that act as agents. An entity that has *contracted* with a government entity to act as an agent is not a government entity. Do not assign employment code A to individuals and non-governmental entities.

1. Establish the account with Employment Code "A", with 941 and 940 filing requirements only.
 2. Add "AS FISCAL AGENT" on the Primary Name Line.
- (6) If a non-governmental agent insists on receiving a second EIN to represent these HCSRs:
1. Establish the account with Form 941 and Form 940 filing requirements only.
 2. Add "AS FISCAL AGENT" to the end of the company name on the Primary Name Line.
 3. Do not use employment code A.

21.7.13.5.15
(03-13-2017)
**Home Care Service
Recipients (HCSRs)**

- (1) Forms SS-4 are submitted requesting EINs for Home Care Service Recipients (HCSRs). These accounts may be difficult to recognize. Be alert to phrases such as "Household Employer Using Employer Agent" or "Home Care Service Recipient".
- (2) HCSRs are often unable to handle their own affairs and these requests must be handled with sensitivity. Many times, the SS-4 is submitted by the fiscal agent and they may list them as a third party designee (TPD). The fiscal agent for a HCSR must have an EIN for the HCSR before they can file Form 2678, Employer/Payer Appointment of Agent, and begin paying employment and FUTA taxes and filing those returns on behalf of the HCSR.
- (3) Do not reject the application if the address, phone number, or care-of name line of the HCSR matches the TPD's or if the signature on Form SS-4 is that of the agent or another individual.
- (4) Using the information provided on Form SS-4 establish the account:
 - As a sole proprietor with no filing requirements.
 - Add "HCSR" to the primary name line.

Example: JOHN|DOE|HCSR

Caution: Do **not** treat them as you would normally treat household employers (do not input Return ID Code ZZ on CC ESIGN), even if box 13 is checked

indicating they have household employees. The agent will file employment and FUTA tax returns on behalf of these HCSRs.

- (5) If a previously established sole proprietorship EIN is located:
 - Do not update the primary name line.
 - **Do** update IDRS using the following information from Form SS-4:
In care of name (Home care agent/provider)
Mailing address (Lines 4a/b)
Location address (Lines 5a/b)
 - Notate the existing EIN on Form SS-4 followed by PA (previously assigned)
 - Prepare 147C letter and send to new mailing address

21.7.13.6
(10-01-2020)
**Making EIN Account
Changes (CC
BNCHG/BRCHG)**

- (1) All account information, with the exception of some filing requirement codes, can be changed on the BMF using CC BNCHG. For changing information on new or reactivated entities still pending to post, see IRM 3.13.2.7.3.2, CC ENREQ/BNCHG.

21.7.13.6.1
(02-12-2015)
Accessing CC BNCHG

- (1) To change account information on CC BNCHG, first access the account using CC ENMOD. Overlay ENMOD with ENREQ. CC BNCHG is used to make all account changes that are permissible by the EIN teams.
- (2) Enter the entity's EIN to display the account. You must have a source document (letter from taxpayer, returned CP 575, or signed Form SS-4 with correspondence) before making any account changes. Work account changes under OFP 710-10000. No account changes can be worked by phone in EIN, unless we made the error establishing or updating the account and there is no account activity (e.g., for corrections to the primary name line, IRM 21.7.13.6.5.6, Authority for Making Primary Name Line Changes). If account activity is present, including the presence of any tax modules, the case must be referred to the correct BMF Entity function. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity.

Exception: For address changes, see IRM 21.7.13.6.5.1, Changing an Address.

Note: Always perform complete research (including CC INOLE, if necessary) before making changes to an account. Any transaction that needs to be cycled or held for later input can be held up to six cycles using a cycle delay code. See IRM 21.5.2.4.17, Posting Delay Code (PDC), for additional information.

21.7.13.6.2
(04-16-2009)
**Third Party
Authorization for
Account Changes**

- (1) If a third party initiates a change to account information, research the CAF using CC CFINK to verify that the individual has proper authorization before processing the request. (If account has activity, transfer to BMF Entity. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity.)
- (2) If authorization cannot be found:
 - Send Letter 135C, POA Needed to Furnish Information, and
 - Destroy the request.

Reminder: For information about an EIN, the third party must have the original document authorizing them to act for that taxpayer.

21.7.13.6.3
(11-16-2017)
**Resolving Multiple EINs
(CC BRCHG)**

- (1) Multiple EINs are generally discovered through research or contact with the taxpayer or third parties.
- (2) Once you discover a taxpayer has been assigned more than one EIN, use the following subsections to resolve the condition.

21.7.13.6.3.1
(06-09-2015)
**Multiple EINs
Assigned-No Returns
Filed**

- (1) If the caller indicates (or you discover from research performed in the normal course of the call) an entity has been assigned multiple EINs and no returns have been filed, follow the steps below:

Caution: If the caller is an unauthorized third party, you may accept information to resolve this issue. However, do not provide any information to the caller per IRM 21.1.3.4,(5) Other Third Party Inquiries.

1. Ask for and retain the EIN the caller prefers and skip Step 2. If there is no preference, proceed to next step.
2. Research to see if one of the EINs has Form 941 filing requirements. If so, then advise caller to use that EIN.

Note: If neither EIN has Form 941 filing requirements or if both EINs have Form 941 filing requirements, advise the caller to use the earliest assigned EIN.

3. Prepare and forward Form 4442/e-4442, Inquiry Referral, to the BMF Entity Function. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity, for BMF Entity state mapping.
4. Advise the Entity function which EIN should be retained based on caller's response in Step 1 or research in Step 2 above.

- (2) If the problem is identified as a result of correspondence received (returned CP 575, taxpayer letter etc.), follow local procedures to route the correspondence to the BMF Entity function.

- (3) In either case, forward these referrals to BMF Entity on a daily basis.

21.7.13.6.3.2
(06-09-2015)
**Multiple EINs
Assigned-Returns Filed
on One Number Only**

- (1) If the caller indicates (or you discover from research performed in the normal course of the call) an entity has been assigned multiple EINs and returns have been filed under one EIN only, follow the steps below:

Caution: If the caller is an unauthorized third party, you may accept information to resolve this issue. However, do not provide any information to the caller per IRM 21.1.3.4,(5) Other Third Party Inquiries.

1. Advise the caller to use the EIN under which returns have been filed.
2. Prepare and forward Form 4442/e-4442, Inquiry Referral, to the BMF Entity Function. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity, for BMF Entity state mapping.
3. Advise the Entity function which EIN should be retained based on research in Step 1 above.

- (2) If the problem is identified as a result of correspondence received (returned CP 575, taxpayer letter etc.), follow local procedures to route the correspondence to the BMF Entity function.

- (3) In either case, forward these referrals to BMF Entity on a daily basis.

21.7.13.6.3.3

(10-01-2020)

Multiple EINs

Assigned>Returns Filed on More Than One Number

- (1) If the caller indicates (or you discover from research performed in the normal course of the call) an entity has filed tax returns under multiple EINs, it may be necessary to consolidate the account.

Note: See IRM 21.7.10.4.3, Determining if Accounts Can/Should Be Merged. to determine if an account can or should be merged (consolidated).

- (2) Consolidations of two or more EINs must be completed by the Entity function per IRM 3.13.2.14 Multiple EINs. Account consolidation requires an extensive knowledge of incompatible filing requirements, freeze codes, and many other factors that can cause a no-merge situation. The BMF Entity function, therefore, has the sole authority for merging BMF accounts.

Exception: See IRM 21.3.8.9.6, Employer Identification Number (EIN) Consolidations, for Exempt Organization consolidations.

Caution: If the caller is an unauthorized third party, you may accept information to resolve this issue. However, do not provide any information to the caller per IRM 21.1.3.4,(5) Other Third Party Inquiries.

1. Advise the caller that a consolidation of EINs is necessary and will be completed by the BMF Entity function.
2. Advise the BMF Entity function a consolidation is necessary by preparing and forwarding Form 4442/e-4442, Inquiry Referral, to the BMF Entity Function. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity, for BMF Entity state mapping.

Reminder: You may accept information from an unauthorized third party to resolve this issue per IRM 21.1.3.4,(5) Other Third Party Inquiries.

- (3) If the problem is identified as a result of correspondence received (returned CP 575, taxpayer letter etc.), follow local procedures to route the correspondence to the BMF Entity function.

- (4) In either case, forward these referrals to BMF Entity on a daily basis.

21.7.13.6.4

(03-08-2019)

Closing/Cancelling an EIN Account

- (1) All requests for EIN closings/cancellations are processed by the BMF Entity functions in Kansas City or Ogden.
- (2) Requests received in Accounts Management (AM), whether by phone or correspondence, must be routed to the correct BMF Entity function using the table in IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity.

Exception: Correspondence received in Kansas City or Ogden Accounts Management should be routed to the BMF Entity Function in their directorate, regardless of the entity's principal business location.

21.7.13.6.5
(10-01-2006)

Changing EIN Account Information

- (1) This subsection contains information on changing BMF accounts:
 - Address
 - Authority for Changing Filing Requirements
 - Changing an Employment Code Assigned in Error (Employment Code "F")
 - Deleting an Employment Code
 - Identifying EIN Account Information (Transaction Codes) and
 - Authority for Primary Name Changes.

21.7.13.6.5.1
(10-01-2025)

Changing an Address

- (1) A change of address can be accepted by telephone. See IRM 21.1.3.20(3), Oral Statement Authority.
- (2) When changing a taxpayer's address on CC BNCHG, remember to update *all* required fields (Street Address, City, ZIP, etc.).

Note: It is not necessary to input a transaction code when changing an address. A TC 014 generates when the change is posted.

- (3) When a previously assigned EIN is found during EIN assignment, do *not* update the address from Form SS-4 unless there is a clear indication of a change from the taxpayer. Clear indication of a change is correspondence that specifically requests an address change, Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business. The taxpayer must sign the correspondence or form. Refer to IRM 3.13.2.4.6, Change of Address, and IRM 3.13.2.10.26, Correspondence requesting an Address Change, for additional information.

Exception: See IRM 21.7.13.5.15, Home Care Service Recipients (HCSRs), for guidance for Home Care Service Recipients (HCSRs).

Note: If inputting a foreign address, leave State field blank. See IRM 3.13.2.4.5, Foreign International Mailing and Location Addresses (other than APO, FPO, MP, FM, MH, PW, PR, GU, AS, and VI), for input information.

- (4) If **tax** related correspondence is received, fax it to the correct campus/operation using the *SERP - Referral Fax Numbers* guide.
- (5) If **entity** related correspondence is received, route to the correct BMF Entity function using the table in IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity paragraph (2).

Exception: Correspondence received in Kansas City or Ogden Accounts Management should be routed to the BMF Entity Function in their directorate, regardless of the entity's principal business location.

21.7.13.6.5.2
(05-31-2016)

Authority for Changing Filing Requirements

- (1) The BMF ENTITY function can add, change, or delete filing requirements on the Master File using CC BNCHG, including some that must be entered or changed *after* an account has been set up on the BMF (they cannot be input using CC ESIGN).
- (2) The EIN function can also change filing requirements, but **only** if there has been no activity on the account.

- You must have a source document (letter from the taxpayer, returned CP 575, or signed Form SS-4 with correspondence) before making any change to the account.
- Work account changes under OFP 710-01323.

(3) Notate the remarks section of CC BNCHG screen with source document information ("CP 575", "Letter from TP", "Signed SS-4").

21.7.13.6.5.3
(10-01-2005)

Changing an Employment Code Assigned in Error (Employment Code "F")

(1) Use the information in the table below to determine the correct action to take if:

- A legitimate employment code "F" filer was assigned an incorrect employment code, or
- An entity was assigned employment code "F" in error

Note: If there is **any** account activity, including the presence of **any** tax modules, forward the correspondence to the correct BMF Entity function for correction.

If the organization	Then
1) <ul style="list-style-type: none"> • Is a legitimate "F" code filer, and • Another employment code was assigned in error 	<ul style="list-style-type: none"> • Remove any erroneous filing requirements, such as 1120 or 1065, and • Change the employment code to "F."
2) <ul style="list-style-type: none"> • Is <i>not</i> a legitimate "F" code filer, and • Was assigned employment code "F" in error 	<ul style="list-style-type: none"> • Remove any erroneous filing requirements • Remove the "F" code, and • Establish the entity with the correct employment code and filing requirements. <p>After updating the entity's account, forward the information to Adjustments so that the entity can be assessed penalty and interest under the correct filing requirements.</p> <p>Note: Make sure the organization does not have another EIN established for the same "F" code entity.</p>

21.7.13.6.5.4
(10-01-2016)

Deleting an Existing Employment Code

#

21.7.13.6.5.5
(10-01-2009)

**Identifying EIN Account
Information (Transaction
Codes)**

- (1) If EIN account information has been added or changed on the BMF, a system-generated transaction code, identifying the nature of the change can be viewed on:
- CC ENMOD (for approximately two weeks), and
 - CC BMFOL (indefinitely)
- (2) The table below provides a list of generated transaction codes and the changes that they indicate. For a complete list of entity related transaction codes, see *Document 6209, Master File Codes, - Transaction Codes*.

Transaction code	Indicates
005 and 006	The account has successfully merged to the current EIN from another number. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN.
011	Changes TIN of an Account on the Master File or consolidates two TINs.
013	The Primary Name has changed.
014	An account address has changed.
016	Information in one or more of the following fields has changed: <ul style="list-style-type: none"> • Payer Master File indicator • BMF filing requirements • Railroad Retirement Board Numbers • Form 8123 Code • Fiscal Year Month • Employment Code • Date of Death • Sole Proprietor • SSN Magnetic Tape/FTD code • Sort Name • Location Street address • In-Care of Name.
030	Location codes have been updated when a change in campus code is involved.
052	Reverses all previously posted TC 053, 054, or 055 transactions.
053	An accounting period has changed as a result of Form 1128.
054	An FYM has been approved under Rev. Proc. 87-32.
055	An FYM has been approved under 444.
058	Form 8716 has been rejected.
059	Form 1128 has been rejected.

Transaction code	Indicates
061	An election to be a Foreign Sales Corporation (FSC) or small FSC has been revoked.
062	The last FSC-related transaction (TC 061, 063, 064, or 065) has been reversed.
063	An election to be an FSC or small FSC has been received.
064	An election to be an FSC or small FSC has been denied.
065	Notification of revocation of an FSC or small FSC has been received.
066	An election to be an FSC or small FSC has been terminated.
070	A church has been exempted from Social Security taxes.
071	A church's exemption from Social Security taxes has been revoked.
072	TC 070 input in error has been reversed.
073	TC 071 input in error has been reversed.
076	Form 8832 has been processed at OSC or CSC.
093	Form 2553 , Election by a Small Business Corporation, received.
090	Indicates that beginning with the transaction date, the corporation will be taxed as a small business corporation.
094	Sub-Chapter S election denied.

21.7.13.6.5.6
(10-01-2025)

**Authority for Making
Primary Name Line
Changes**

(1) The authority for making *changes* to a primary name line is delegated to the BMF Entity function.

- Any correspondence received after an EIN has been assigned, requesting a change to the primary name line, must be routed to the correct BMF Entity function. See IRM 21.7.13.7.2.2 , Cases Forwarded to Submission Processing BMF Entity.
- If a phone call is received asking for a change to the primary name line, advise the taxpayer the request must be made in writing and be signed by an authorized person. Provide the caller with the correct BMF Entity function address based on the entity's principal business address.

Note: For Limited Liability Companies (LLCs), partnerships, and corporations, advise the caller that the request must include a copy of

the Articles of Amendment that were filed with the state that authorized the name change. Refer to IRM 3.13.2.10.24, Changes to Primary Name Line.

- (2) Accounts Management employees working EIN paper or phones cannot make *changes* to the primary name line but can make *corrections*. Corrections include misspellings, incomplete names, any missing or incorrect suffixes, finger errors, etc. These corrections can be made via correspondence or phone call. If the correction impacts the Name Control, refer the case to BMF Entity function. Perform all necessary research prior to making any corrections to ensure the name change does not require the assignment of a new EIN.

Reminder: If a taxpayer (corporation, partnership, LLC) asks that the word “the” be added to their primary name line, explain that IRS generally does not include the word “the” in the name line. If the taxpayer is insistent, add the word “the” in the name line with a bracket so the name control remains unchanged i.e., THE]ABC CORP. Using the bracket, the name control will remain ABCC.

Note: To add or change information on a newly established EIN displayed on CC ENMOD as a “Dummy Entity”, overlay CC ENMOD with CC ENREQ. Enter a “1” in position 20 of line 1 and transmit to access CC BNCHG. Input the additional or corrected information and use a posting delay code as appropriate. See IRM 21.5.2.4.17 , Posting Delay Code (PDC), for additional information.

21.7.13.7
(03-02-2018)

Mailing Address/Fax Numbers, Processing Times, Correspondence, ESIGN Entries, Employment Codes, Filing Requirements, BNCHG, Notices, and Letters

- (1) This subsection contains information that is referenced throughout this IRM as well as supplemental information that can be used for occasional reference, or when additional detail is needed when performing the EIN job function.

21.7.13.7.1
(11-16-2017)

Mailing Address/Fax Numbers for Form SS-4

- (1) The table below identifies the correct campus to which taxpayers should apply for an EIN (fax and mail), based on the entity’s location.

If the principal business, office or agency, or legal residence in the case of an individual, is located in:	File or fax to:
One of the 50 states or the District of Columbia	Internal Revenue Service ATTN: EIN Operation Cincinnati, OH 45999 Fax: (855) 641-6935

If the principal business, office or agency, or legal residence in the case of an individual, is located in:	File or fax to:
If no legal residence, principal office or principal agency in any state or the District of Columbia (International/US Possessions)	Internal Revenue Service ATTN: EIN International Operation Cincinnati, OH 45999 Fax: (855) 215-1627 (within the U.S.) Fax: (304) 707-9471 (outside the U.S.)

21.7.13.7.2
(03-02-2018)

**Forms SS-4 and
Correspondence:
Processing Timeframes
and Batching**

- (1) This subsection contains information on processing timeframes and batching requirements.

21.7.13.7.2.1
(10-01-2025)

Processing Timeframes

- (1) All EIN cases must be worked within a timeframe based on the IRS received date, unless otherwise noted. Work must be batched by the end of the day or the time designated as the end of the day.

Note: Faxed applications received in EIN operations after 1 PM Eastern Time are considered received the next business day.

Reminder: Faxed application are worked in PEGA. See IRM 21.7.13.8, Introduction to Enterprise File Storage (EFS) PEGA.

- (2) Use the table below to determine appropriate processing timeframes.

Work type	Required timeframe (from IRS received date)
SS-4 (Fax)	4 business days Note: If a return fax number is provided, a fax cover sheet with the EIN will be faxed back in 4 business days. If a return fax number is not provided, it will take about two weeks for the entity to receive their confirmation letter by mail.

Work type	Required timeframe (from IRS received date)
SS-4 (Mail)	30 days Note: Generally, the taxpayer will receive their EIN in the mail in approximately 4 weeks.
Banklist (fax receipts)	10 business days
Banklist (mail receipts)	10 business days from receipt in Accounts Management Banklist unit
EIN CP Notice Responses	30 days
General EIN Correspondence	30 days

- (3) Responses to CP Notices and general EIN correspondence are subject to Policy Statement P-21-3 requirements, per IRM 21.3.3.4.2, Policy Statement P-21-3 Procedures. If cases cannot be closed before the 30th day, the taxpayer must be contacted by telephone and advised when it will be resolved, or an interim letter (Notice Gatekeeper Web (SNIP) - LTR 2645C Detail Page (irs.gov)) must be issued.

21.7.13.7.2.2
(05-22-2025)

**Cases Forwarded to
Submission Processing
BMF Entity**

- (1) Forward correspondence concerning the following issues to BMF Entity:
- Form 8716 and Form 1128 FYM changes
 - Removing filing requirements in an account that has account activity
 - All Account Merges (TC 011) regardless of account activity
 - Closing an account (regardless of account activity)
 - Transferring filing extensions between accounts
 - Estates claiming Form 1041 filing requirements not required due to the amount of income interest received
 - Changes in corporate officers, general partners, or members, for example, after the account has been established
 - Verification of EIN for Backup Withholding (Fiscal Agents)
 - FYM changes with account activity
 - Change in BOD with account activity
 - Change in WPD with account activity
 - Changes to the Primary Name Line
- (2) When correspondence described in paragraph 1 above is received in either Kansas City or Ogden Accounts Management, forward to the BMF Entity function in your directorate. All other locations follow the table below:

IF the entity's principal business, office or agency is located in:	THEN send BMF correspondence to BMF Entity:
Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia or Wisconsin	Internal Revenue Service 333 W. Pershing Rd Mail Stop 6055 S-2 Kansas City, MO 64108
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, or any place outside of the United States	Internal Revenue Service Stop 6273 Ogden, UT 84201

- (3) Processing timeline for BMF entity cases see IRM 3.13.2.2.9, BMF Entity Turn-around Times.

21.7.13.7.2.3
(10-01-2006)

Receiving and Sorting Incoming Cases

- (1) Incoming mail is delivered to the AM EIN function clerical support area, or is picked up at least daily by an EIN function designee from the correct area(s).
- (2) The mail is categorized when it is sorted. Items that belong in a different category are sorted, as appropriate.

Note: See IRM 21.7.13.7.2.1, Processing Timeframes.

- (3) The sorter must have a working knowledge of EIN cases.
- (4) Each category may be sub-sorted at the option of each campus.
- (5) Certain types of cases cannot be delivered to EIN function through mail, but are hand carried to the manager or designee. It is the responsibility of the manager or designee to batch these cases within the proper working timeframes.

Note: Do *not* merge the received dates. Handle the cases on a "First in-First out" basis.

21.7.13.7.2.4
(10-01-2005)

Rebatching Work

- (1) If work has been batched under an incorrect category, it can only be re-batched during the initial week.
- (2) If work is batched under a given category, and it is necessary to suspense any of the items in the batch or even the entire batch, do not move the batch/work to a category with a longer aging criteria.

Caution: If you receive information that allows a suspended case to be processed (such as correspondence, research or documents), do not close the case and reopen it with a new received date.

21.7.13.7.3
(10-01-2006)
CC ESIGN Input Screen

- (1) This subsection contains:
- An overview of the CC ESIGN screen
 - Information on how to complete the fields

Note: Be careful when inputting data on ESIGN and double check your work for accuracy.

21.7.13.7.3.1
(10-01-2005)
Overview

- (1) The ESIGN command code is used to enter taxpayer information. The taxpayer information can be entered:
- Without an EIN, if one is not found
 - With an EIN, if one is found but is not established on the appropriate Master File

- (2) If a specific EIN is not entered on the ESIGN screen, one is generated from the EIN Assignment Control File (EACF).

Note: The new EIN is validated using the National Account Profile (NAP) to ensure that the EIN does not already exist on the Master File.

- The first two digits of the EIN indicate the prefix for the campus that assigns the EIN.
 - The third digit of the EIN indicates whether the account is a regular series, or an estate/trust 6/7 million series.
- (3) Validation checks are performed to assure that the input data is as accurate and consistent as possible.
- If all fields are valid, an EIN is assigned to the taxpayer's account.
 - If invalid conditions are present, the input data is re-displayed and errors are identified with an asterisk (*) next to the item.
- (4) After an EIN is assigned, the taxpayer's information is immediately stored on the following databases:
- Name Search Facility (NSF), and
 - BMF Taxpayer Information File (BTIF) or EPMF Taxpayer Information File (ZTIF)
- (5) The table below describes the information contained in each of these databases and the command code used to access it.

Database	Description	Command Code
Name Search Facility	Contains the taxpayer name and address	Use CC NAMEE.

Database	Description	Command Code
EPMF Taxpayer Information File	Contains the taxpayer's account information	Use CC ENMOD. Note: The taxpayer's EIN must be used to access this information.

21.7.13.7.3.2
(10-01-2005)
EIN Input

- (1) EIN is *not* a required field.
- (2) If a valid EIN is available, enter it in this field. If not, a new EIN is assigned.
- (3) The first two characters of the EIN must be a valid EIN prefix. See IRM 21.7.13.2.4, How an EIN is Assigned .

21.7.13.7.3.3
(10-01-2008)
Master File Indicator Input

- (1) The Master File indicator (MFI) is a required field. It identifies where an EIN will be established or assigned.
- (2) The valid entries for this field are B, O, and P.
- (3) The table below describes when to use each MFI code.

MFI Code	When to Use	Examples
B	<p>Use this indicator code to:</p> <ul style="list-style-type: none"> • Send the record to BMF with a TC 000, and • Establish BMF filing requirements <p>Exception: See IRM 21.7.13.7.4, BMF Employment Codes for Non-Profit/Exempt Entities, for exception processing requirements for federal government/military and state/local government entities with no employees.</p>	<p>Taxpayer</p> <ul style="list-style-type: none"> • Is filing any BMF tax return • Is a trust, estate, or multi-member LLC • Is a partnership • Is a corporation • Has employees • Accepts wagering • Owns a heavy vehicle for hauling • Is a withholding agent (TEFRA) • Is a pension/profit sharing/retirement plan and filing a BMF return • Is a REMIC • Is an unincorporated business organization trust and is filing a BMF return. • Is a political organization under Section 527 or Form 8871 will be filed.
O	<p>Use this indicator code to</p> <ul style="list-style-type: none"> • Send the record to the BMF with a TC 000, and • Establish the entity with no filing requirements 	<ul style="list-style-type: none"> • Exempt organizations • Social clubs • Pension/profit sharing/retirement plan not filing a BMF return • Mutual fund investment companies with Form 1096 filing requirements • Lottery clubs • Administrator of a pension plan • Individuals with household employees • Disregarded entities under Check the Box rule (Form 8832)

MFI Code	When to Use	Examples
P	<p>Use this indicator code only to:</p> <ul style="list-style-type: none"> Assign a new EIN to a sponsor or employer of a plan Send the record to BMF and EPMF with a TC 000, and Establish the entity with no filing requirements <p>Note: This indicator code is only valid with input of notice information codes E, F, K, P, R, or blank. See IRM 21.7.13.7.3.14.1, Return Identity Codes for Specific Notice and Master File Indicators Input.</p> <p>Note: The taxpayer must indicate they are filing Form 5500 or Form 5330.</p>	Sponsor or employer of a plan.

21.7.13.7.3.4
(10-01-2005)

Location Code Input

- (1) The location code is a required field.
- (2) The table below describes criteria for location code.

Location Code Input	Criteria
Number and type of characters	This field <i>must</i> contain four numeric characters.
First two characters	<i>Must</i> be a valid EIN prefix code.
Last two characters	The entry of 00 for the Area Office Code is already displayed in the field.

21.7.13.7.3.5
(10-01-2005)

Application Case Identifier Input

- (1) The application case identifier is *not* a required field.
- (2) This field is used to enter an EACS (EP/EO Application Control System) (IDRS) application case identifier. It is an 11 character field with 9 numerics and 2 alpha characters. Otherwise, this field will be blank.

21.7.13.7.3.6

(03-02-2018)

Name Field Input

- (1) This subsection contains information for name fields.

21.7.13.7.3.6.1

(10-01-2005)

Name Control Input

- (1) Name Control is a *required* field.
- (2) The Name Control must match the Name Control indicated in the Primary Name line.
- (3) The table below describes field requirements for the Name Control field.

Name Control Input	Field Requirements
Number of characters allowed	Four alpha and/or numeric characters
First character	Must be alpha or numeric
Last three characters	Can be: <ul style="list-style-type: none"> • Alpha • Numeric • Blank • The special characters, hyphen (-) or ampersand (&) Note: Blanks cannot appear between characters.

- (4) Do not alter the Name Control displayed on the Plan Case Control File (PCCF), if the Master File Indicator is "B" or "O" and the EACS (EP/EO Application Control System (IDRS) case number is present. See IRM 2.4.8.4, EACS Employee Plan/Exempt Organization (EP/EO) Processing, for more information.
- (5) For examples of BMF Name Control, see *Document 7071-A*, Name Control Job Aid - For Use Outside of the Entity Area.

21.7.13.7.3.6.2

(10-01-2005)

Primary Name Input

- (1) This subsection contains information on Primary Name input, including:
- Basic information on Primary Name input
 - Primary Name input field requirements
 - Information on names of Spanish extraction.

21.7.13.7.3.6.2.1

(10-01-2005)

Basic Information on Primary Name Input

- (1) Primary name is a *required* field.

21.7.13.7.3.6.2.2

(05-19-2015)

Primary Name Input Field Requirements

- (1) The table below describes field requirements for the Primary Name field.

Primary Name Input	Field Requirements
Number of characters allowed	35 characters per line
First character	<i>Must</i> be alpha or numeric
Subsequent characters	Can be: <ul style="list-style-type: none"> • Alpha • Numeric • Blank, or • The special characters, hyphen (-), ampersand (&), or bracket (]).

- (2) Use the table below to handle special circumstances when making field entries for Primary Name.

Primary Name - Special Circumstances	Instruction
Invalid characters, such as a period (.) or a plus sign (+)	The special characters plus (+) and dot (.) will be spelled out in the primary and sort name fields. For example Tires + Mufflers Inc will be entered as TIRES PLUS MUFFLERS INC , Taxpayer.org will be entered as TAXPAYER DOT ORG as we know the period is pronounced dot in the name. Note: This does not apply to periods following an abbreviation. Periods following abbreviations will be dropped. For example, L.L.C. would be entered as LLC onto IDRS.
Backward (\) and forward (/) slashes	Substitute a hyphen (-).
Apostrophe (')	Drop the apostrophe and do <i>not</i> leave a space.
"The" used in a primary name	Delete "the" in the primary name, <i>unless</i> it is followed by only one word. In this case, do <i>not</i> delete "the" (THE FLAMINGO).

21.7.13.7.3.6.2.3
(01-11-2007)

Information on Names of Spanish Extraction

- (1) Many names of Spanish extraction include two surnames. The name control is derived from the first surname. In these cases, the mother's surname (Matronymic) is the last name and *must* be part of the Primary Name input.

Note: The “Y” (Spanish for “and” between the two names) comes before the Matronymic.

- (2) The phrase “DEL”, “DE”, or “DE LA”, before a Hispanic name is part of the last name. If the phrase appears before a non-Hispanic name, do not delete it, but do not consider it part of the taxpayer’s last name.
- (3) Senor (Mr.), Senora (Mrs.), Hijos (sons), and Hermanos (brothers) can appear in business names.
- (4) Delete the following titles:
 - ESP
 - EST DE
 - ESPOSA DE (wife of VDA)
 - VDA
 - DE VIUD (widow of)
 - Senor
 - Senora
 - Hijos
 - Hermanos
- (5) See *Document 7071-A*, Name Control Job Aid - For Use Outside of the Entity Area for additional information and examples.

21.7.13.7.3.6.3
(10-01-2005)

**Continuation of Primary
Name Input**

- (1) The Continuation of Primary Name field is *not* a required field and information can be entered in this field only if information has been entered in the Primary Name field. The first position is a bracket (]). Subsequent positions may be alphabetic, numeric, hyphen (-), ampersand (&), or blank.
- (2) Do not split a word between the Primary Name line and the Continuation of Primary Name line.
- (3) The table below describes field requirements for the Continuation of Primary Name field.

Continuation of Primary Name Input	Field Requirements
Number of characters allowed	35 characters per line
Characters	<p>Can be:</p> <ul style="list-style-type: none"> • Alpha • Numeric • Blank, or • The special characters, hyphen (-) or ampersand (&) <p>Note: Any characters following two or more sequential blanks are invalid.</p>

21.7.13.7.3.6.4
(10-01-2005)
Sort Name Input

- (1) This subsection contains information on Sort name input, including:
- Basic information on Sort Name input and
 - Sort Name field requirements.

21.7.13.7.3.6.4.1
(12-18-2015)
Basic Information on the Sort Name Input

- (1) Sort Name is *not* a required field.
- (2) The Sort Name is another way to locate the taxpayer. When a Sort Name is identified on input, Master File also identifies the Sort Name. This allows the Sort Name to be used on the EIN Key Index File (CC NAMEB) and the Names Search Facility (CC NAMES and NAMEE) to locate the taxpayer.
- (3) CC ESIGN will not allow the Primary Name line and the Sort Name line to be identical or match more than 15 characters.
- (4) Use the Sort Name for:
- A business/trade name, if it is different from the primary name on line 1 of the Form SS-4
 - A trustee of a trust, if the trustee is an individual
 - An administrator/executor (or other title) of an estate, if it is an individual
- Note:** If no title is indicated, use “executor” for the person identified on Line 3 of Form SS-4.
- A general partner (if an individual), if the partnership does not have both a legal name and a business/trade name. (Do not put another business entity as a general partner in the Sort Name line).
- Note:** The IAT EIN Assignment Tool and ESIGN will allow for 35 characters of input to be input on the Sort Name line. See IRM 21.7.13.7.3.6.4.2, Sort Name Input Field Requirements, for input information.
- Specific information for identification, such as the local number, district number, unit number, school name, or government division.
- (5) Do *not* identify the following as a Sort Name:
- An In-Care of Name, unless it is an individual trustee or personal representative
 - A financial or banking institution
 - A location address, or
 - A corporation’s officer’s name, such as president or vice-president

21.7.13.7.3.6.4.2
(11-16-2017)
Sort Name Input Field Requirements

- (1) The table below describes field requirements for Sort Name.

Sort Name Input	Field Requirements
Number of characters allowed	35 characters per line
First character	<i>Must</i> be alpha or numeric

Sort Name Input	Field Requirements
Subsequent characters	<p>Can be:</p> <ul style="list-style-type: none"> • Alpha • Numeric • Blank, or • The special characters, hyphen (-) or ampersand (&) <p>Note: Any characters following two or more sequential blanks are invalid.</p>

- (2) Use the table below to handle special circumstances when inputting the Sort Name.

Sort Name - Special Circumstances	Instruction
Invalid characters, such as a period (.) or a plus sign (+)	<p>The special characters plus (+) and dot (.) will be spelled out in the primary and sort name fields.</p> <p>Example: For example Tires + Mufflers Inc will be entered as TIRES PLUS MUFLERS INC.</p> <p>Example: Taxpayer.org will be entered as TAXPAYER DOT ORG as we know the period is pronounced dot in the name.</p> <p>Note: This does not apply to periods following an abbreviation. Periods following abbreviations will be dropped. For example, L.L.C. would be entered as LLC onto IDRS.</p>
Business name	<p>Sort a business name as a trade name of the entity only.</p> <p>Note: Do not sort a business as a TTEE, GEN PTR, EX, or MBR.</p>
Trade name	Do not input a corporate suffix.

Sort Name - Special Circumstances	Instruction
Individual name, such as general partner, executor, trustee, MBR, Single MBR, Sole MBR	<p>Input with the individual's name as entered on Form SS-4 by the taxpayer with correct suffix such as EX, GEN PTR, MBR, SINGLE MEMBER, or TTEE.</p> <p>Reminder: The IAT EIN Assignment Tool will automatically add title abbreviations to the Sort Name line. These titles include, but are not limited to, GEN PTR, SOLE MBR, MBR, EX, TTEE, etc. The tool and ESIGN will allow for 35 characters of input to be input on the Sort Name line. If the name and title exceed 35 characters, the tool will shorten the name to the necessary length in order to allow the title to post. A text box alert is displayed to advise the user of the required text change. Users must determine how best to fit the Sort Name on this line by abbreviating the name provided while keeping it clear and understandable.</p>
Individual name containing a professional suffix, such as DMD, ESQ, or DDS	<p>Include these with the Sort Name in conjunction with the applicable defining suffix.</p> <p>Example: JOHN SMITH DDS TTEE</p> <p>See above for input procedures.</p>
"The" used in a sort name	<p>Delete "the" from the sort name, <i>unless</i> it is followed by only one word. In this case, do <i>not</i> delete "The."</p>

21.7.13.7.3.6.5
(12-18-2015)

Care of Name Input

- (1) Care of Name field is *not* a required field.
- (2) Do *not* input a Care of Name:
 - If the Primary Name or the Sort Name line is identical to the Care of Name, or

- If it is determined that the Care of Name is that of a third party and there is no valid Form 2848, Form 8821, or taxpayer signed Form SS-4 that addresses other tax matters in addition to the Form SS-4.

(3) The table below describes field requirements for Care of Name.

In-Care of Name Input	Field Requirements
Number of characters allowed	35 characters per line
Characters	Can be: <ul style="list-style-type: none"> • Alpha • Numeric • Blank, or • The special characters, hyphen (-) or ampersand (&) • Any characters following two or more sequential blanks are invalid.

(4) Use the information in the table below to handle special circumstances when inputting field entries for the Care of Name.

Care of Name Special Circumstances	Instruction
Prefixes such as <ul style="list-style-type: none"> • Mr. • Dr. • Rev. 	Delete from Care of Name.
Suffixes such as <ul style="list-style-type: none"> • Jr. • Sr. • III • Ph.D. 	Do <i>not</i> delete from Care of Name.
Suffixes such as <ul style="list-style-type: none"> • Pres./president (or other title) • CPA • Esquire/Esq. 	Delete from Care of Name.

Care of Name Special Circumstances	Instruction
Business Name includes Gen Ptr, TTEE, MBR, EX.	Do <i>not</i> delete from Care of Name. Reminder: ESIGN will allow for 35 characters to be input on the in care of line. However, the IAT EIN Assignment Tool is limited to 33 characters. This is done to allow for the input of “%”. The tool will simply stop input when it reaches the 33 character maximum. Users must determine how best to abbreviate the input to ensure the name provided and the required title is clear and understandable.

21.7.13.7.3.7
(03-02-2018)

Address Field Input

- (1) This subsection contains information on domestic and foreign addresses.

21.7.13.7.3.7.1
(10-01-2005)

Foreign Street Address Field

- (1) Foreign Street Address is *not* a required field.
(2) The table below describes a Foreign Street Address.

Foreign Street Address Input	Field Requirements
Number of characters allowed	35 characters per line
First character	<i>Must</i> be alpha or numeric
Subsequent characters	Can be: <ul style="list-style-type: none"> • Alpha • Numeric • Blank, or • The special characters, hyphen (-) or slash (/)

21.7.13.7.3.7.2
(10-01-2005)

Mail Street or Foreign City/ZIP Field

- (1) The Mail Street or Foreign City/ZIP is either a foreign city or the mailing street address.
(2) The table below describes the field requirements for Mail Street or Foreign City/ZIP. See IRM 21.7.13.7.3.8, Address Formatting Guidelines, for address formatting guidelines.

Mail Street or Foreign City/ZIP Input	Field Requirements
Number of characters allowed	35 characters per line
Characters	Can be: <ul style="list-style-type: none"> • Alpha • Numeric • Blank, or • The special characters, hyphen (-) or slash (/)

21.7.13.7.3.7.3 (03-02-2018) (1) This subsection contains information on the Mail City/State/ZIP or Foreign Country Field.

Mail City/State/ZIP or Foreign Country Field

21.7.13.7.3.7.3.1 (03-28-2011) (1) The Mail City/State/ZIP or Foreign Country field is a *required* field.
(2) The correct entry for the Mail City/State/ZIP or Foreign Country field is either a:

- Foreign country
- City/State/ZIP or Major City Code/ZIP

Basic Information on the Mail City/State/ZIP or Foreign Country Field

21.7.13.7.3.7.3.2 (10-01-2005) (1) When inputting a foreign country:

- Check to be sure information is entered in the Foreign Address line.
- Do not abbreviate the country name.
- Input the country in the city field followed by a comma (,) period (.).

Example: CANADA,.

d. Leave the ZIP Code blank.

(2) See IRM 21.7.13.7.3.8.4, ESIGN Entity Input for Foreign Addresses, for examples of Foreign Address input.

21.7.13.7.3.7.3.3 (10-01-2007) (1) The table below describes the field requirements for Mail Street or Foreign City/ZIP. See IRM 21.7.13.7.3.8, Address Formatting Guidelines, for address formatting guidelines.

Mail City/State/ZIP Input, Major City Codes Input, and Zip Code Information

City Name Input	Field Requirements
Number of characters allowed	3 to 22 characters
Characters (except the last character)	Can be: <ul style="list-style-type: none"> • Alpha, or • Blank

City Name Input	Field Requirements
Last character	Last character must be a comma (,) followed immediately by the State Code. See IRM 21.7.13.7.3.8.3, Domestic Foreign Addresses, for Army Post Office (APO)/ Fleet Post Office (FPO) and US Territories State Codes.

- (2) Never abbreviate a city, unless using a Major City Code. A valid Major City Code can be used in place of the City and State names, and can be used by any campus. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries for a listing of MCCs.
- (3) When inputting a Major City Code
 - a. Follow the code with two commas (,,).
 - b. Input a ZIP Code.

Example: Input Fargo, North Dakota 58126 as **FA,,58126**

- (4) If not using an MCC, input a valid two-character State Code after the comma following the city. Input a space after the State Code and input the ZIP Code.

Example: Cincinnati, OH 45202

- (5) A ZIP Code must be five to nine numeric characters. A valid range for the first five characters is 00601 to 99999. Both the fourth and fifth digits cannot be 00. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries for a list of valid State Codes and ZIP Codes.
 - a. Do not enter a ZIP Code for a foreign address.
 - b. The ZIP Code entered must be valid for the State Code entered.
 - c. The computer automatically expands the nine digit mailing ZIP Code to 12 digits for TC 000, TC 014, and TC 019.
 - d. The Finalist Program expands the rest of the ZIP Codes to 12 digits.

21.7.13.7.3.7.4
(10-01-2005)

Location Street Address Field

- (1) The Location Street Address is the physical location of a business. A business may have two addresses: the mailing address and the location address.
- (2) Formatting requirements are the same as those for the Mail Street or Foreign City ZIP line. See IRM 21.7.13.7.3.8, Address Formatting Guidelines.

21.7.13.7.3.7.5
(10-01-2005)

Location City/State/ZIP Input

- (1) Use the table below to input a City/State/ZIP Location address.

If inputting a	Then
1) <i>Domestic</i> City/State/ZIP Location address	Follow instructions for input of Mail City/State/ZIP or Foreign Country line input. (See IRM 21.7.13.7.3.7.3, Mail Street or Foreign City/ZIP or Foreign Country Field.) Input a comma between the State field and the ZIP Code field. Caution: Do not input a location address if it is the same as the mailing address.
2) <i>Foreign</i> City/State/ZIP Location address	<ul style="list-style-type: none"> • Ensure that the location street address has been input • Input a location city of at least three alpha characters • Input a location country of at least three alpha characters followed by a comma (,) in the location state field, and • Input a period (.) in the location Zip Code field. Note: To delete a foreign location address, input two dollar signs (\$\$) in the first two positions of the location street address.

21.7.13.7.3.8
(03-02-2018)

Address Formatting Guidelines

- (1) This subsection contains information on address formatting guidelines.

21.7.13.7.3.8.1
(03-02-2018)

Handling Domestic Mailing and Location Addresses

- (1) This subsection contains information on handling domestic mailing and location addresses.

21.7.13.7.3.8.1.1
(10-01-2005)

Basic Information on Domestic Mailing and Location Addresses

- (1) Mail is delivered to the last street address immediately preceding the city, state and ZIP Code.
- (2) If both a location address and a mailing address are present, input the:
- Location address on the location address line, and
 - Location City, State and ZIP Code on the location City/State/ZIP line. See IRM 21.7.13.7.3.7.5, Location City/State/ZIP Input, for information on inputting the location City/State/ZIP line.
- (3) To delete a location address, input two dollar signs (\$\$) in the first two positions of the Location Street Address using CC BNCHG.

21.7.13.7.3.8.1.2
(12-12-2016)

**Guidelines for Inputting
the Mailing or Location
Street Address**

- (1) Observe the guidelines below when inputting the mailing or location street address information:
 - a. Do not leave a blank space between the house or building number and a suffix.
Example: Input “1234 B North Street” as “1234B North St.”
 - b. Always input a house or building number. Do not accept a building name in place of a numeric. Contact the taxpayer, if necessary.
 - c. Always input items such as the suite, apartment number, or room number at the end of the street address line.
 - d. Always input the street suffix such as street, drive, lane, or terrace, if present.
 - e. Always include the street directional such as North (N), South (S), East (E), or West (W).
 - f. Input fractions as a slash (/).
 - g. If the address contains a hyphen (-) such as 289–01 MAIN ST, enter the hyphen as part of the address. When entering a hyphen in an address, do not leave a space before the hyphen.
 - h. If the address contains a pound sign (#) such as 1532 MAIN ST #15, input as 1532 MAIN ST 15.
 - i. If the address contains an abbreviation for “number”, such as No. 15 MAIN ST or Num 15 MAIN ST, input as 15 MAIN ST.
 - j. Abbreviate the first direction and leave the second direction spelled out if there are two directions in a street address.
Example: Input “North South Main St.” as “N South Main St.”
 - k. Change Rural Federal Delivery (RFD) and RD to RR. Delete any leading zeros.
 - l. Substitute the word “and” for the ampersand (&).
 - m. Convert decimals to fractions.
Example: Input “1.5 miles south of Hwy 19” as “1 1/2 miles south of Hwy 19”.
 - n. A Private Mailbox (PMB) must be entered at the end of the address, regardless of where it is shown. It should always be included with the street address. Example: Private Mailbox 3, 102 S. 38 should be entered as 102 S 38 PMB 3.

21.7.13.7.3.8.1.3
(10-01-2005)

PO Box Numbers

- (1) A Post Office (PO) Box is always the mailing address, if present.
- (2) When changing the mailing address from a street address to a PO box number, retain the street address as a location address as an audit trail for locating taxpayers.
- (3) For trusts and estates only, if the taxpayer indicates the street address is the mailing address and the PO Box is the location address, leave the PO Box as the location address.

21.7.13.7.3.8.1.4
(10-01-2005)

**Handling Incomplete
Addresses**

- (1) If no street address or PO Box is provided by the taxpayer, input the word “Local” on the street address line.

Note: This should only occur in very small towns.

- (2) If the city or state is missing or incomplete and the ZIP Code is present, research the ZIP Code Directory, numeric section, to determine the city and state. If the city or state cannot be determined from the available information, make one attempt to contact the taxpayer by phone. If contact cannot be made, destroy the EIN application using proper security guidelines.
- (3) If the ZIP Code is missing, research the ZIP Code Directory and enter the ZIP Code.
- (4) If the city is listed as a major city, the Major City Code can be input in place of the city and state information on the mailing address and location address.
- (5) For information on State Abbreviations, Major City Codes and Address Abbreviations, see Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

21.7.13.7.3.8.2
(12-10-2014)
**Street Address
Abbreviations**

- (1) **Always** use the following street address abbreviations.

Exception: Abbreviate East, North, South, and West only when it is used as a direction of a street, avenue, etc. Also, never abbreviate street names such as "222 Second St.," "22 Third St.," or "1110 Boulevard Ln." that are spelled out by the taxpayer.

Word	Abbreviation	Word	Abbreviation
Air Force Base	AFB	Northeast	NE
Apartment	APT	Northwest	NW
Avenue	AVE	One-fourth, one-half etc.	$\frac{1}{4}$, $\frac{1}{2}$, etc.
Boulevard	BLVD	Parkway	PKY/PKWY
Building	BLDG	Place	PL
Care of	%	Post Office Box	PO BOX
In care of	%	Road	RD
Circle	CIR	Room	RM
Court	CT	Rural Route	RR
Department	DEPT	Route	RT
Drive	DR	Rural Delivery	RR
East	E	South	S
Floor	FL	Southeast	SE
General Delivery	GEN DEL	Southwest	SW
Highway	HWY	Street	ST
Highway Contract	HC	Suite	STE
Lane	LN	Terrace	TER
North	N	West	W

- (2) Plurals for street, road, avenue, etc., will be entered as STS, RDS, AVES, etc.
- (3) If additional address abbreviations are needed to fit the 35 character limit, see USPS Acceptable Address Abbreviations in Section 4 of Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries

21.7.13.7.3.8.3
(10-01-2005)
**Domestic Foreign
Addresses**

- (1) This subsection contains information on domestic foreign addresses, including:
- APO/FPO State Codes and
 - Territories and possessions State Codes.

21.7.13.7.3.8.3.1
(10-01-2014)
**Army Post Office
(APO)/Fleet Post Office
(FPO)State Codes**

- (1) The table below lists the state codes that must be used in place of the city and state.

Geographic Location	State Code	Zip Code
Americas	AA	340nn
Europe	AE	090nn - 098nn
Pacific	AP	962nn - 966nn

- (2) Always enter “APO” and “FPO” in the address. The APO/FPO addresses are not considered foreign addresses and cannot be assigned the EIN prefix “66”, which is used for domestic foreign addresses. APO or FPO addresses must be transcribed with the correct two-character state code followed by the corresponding unique five-digit ZIP code. When APO or FPO is used, do not enter any other data in the city field. See the table below for instructions on entering these addresses on CC ESIGN:

If the address is	Enter on CC ESIGN as
APO New York NY, 091nn	APO AE 091nn
FPO San Francisco, CA 962nn	FPO AP 962nn

21.7.13.7.3.8.3.2
(11-18-2024)

Territories and Possessions State Codes

- (1) The table below lists the territories and possessions that are *not* entered as foreign addresses and require a valid State Code and Zip Code. If an EIN request (mail or fax) is received from one of the territories listed below, refer the case to the Cincinnati campus for processing. The EIN prefix is “66”.

Note: EIN international phone calls from foreign entities are worked by Cincinnati and Ogden. If a call is received in a location other than Cincinnati or Ogden, provide the caller with the:
EIN International phone number (267) 941-1099 (not a toll-free number) and hours of operation 6:00 a.m. to 11:00 p.m. Eastern Time Monday through Friday and/or
Fax number (855) 215-1627 if faxing within the U.S. or (304) 707-9471 if faxing from outside the U.S.

Country	State Code	Zip Code
American Samoa	AS	96799
Federated States of Micronesia	FM	969nn
Guam	GU	969nn
Northern Mariana Islands	MP	969nn
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn

Country	State Code	Zip Code
U.S. Virgin Islands	VI	008nn

21.7.13.7.3.8.4
(05-01-2007)

ESIGN Entity Input for Foreign Addresses

(1) The examples below show ESIGN input for foreign addresses.

(2) **Example 1:**

ESIGN INPUT SCREEN	NAME AND ADDRESS
Foreign - Street - Address	PO BOX 00100
Mail - Street - or - Foreign - City/ ZIP	ABCWINNIPEG
Mail - City/State/ZIP - or - Foreign Country	CANADA,.
Location - Street - Address	0060 ABCEAGLE DR
Location - City/State/ZIP	BOWIE, MD, 000249

(3) **Example 2**

ESIGN INPUT SCREEN	NAME AND ADDRESS
Foreign-Street-Address	00102 ABCHANOVER SQUARE
Mail-Street-or-Foreign-City/ZIP	LONDON WIADP
Mail-City/State/ZIP-or-Foreign Country	ENGLAND,.
Location-Street-Address	002 ABCLOUVRE
Location-City/State/ZIP	PARIS, FRANCE,.

(4) **Example 3**

ESIGN INPUT SCREEN	NAME AND ADDRESS
Foreign-Street-Address	ST COME LINIERE
Mail-Street-or-Foreign-City/ZIP	BEAUCE QUEBEC
Mail-City/State/ZIP-or-Foreign Country	CANADA,.
Location-Street-Address	
Location-City/State/ZIP	

21.7.13.7.3.9
(11-18-2024)

Filing Requirements Input

- (1) A filing requirement is used to identify the type of return required to be filed by the taxpayer. If a taxpayer is required to file a return and does not, this input is used to perform a delinquency check.
- (2) Whenever an account is established on the BMF (that is, when the Master File Indicator is "B"), it must have a filing requirement established.
- (3) This subsection contains input requirements for the various filing requirement fields on the CC ESIGN screen.

21.7.13.7.3.9.1
(02-20-2013)

Form 941 Filing Requirement Input

- (1) A Form 941, Employers QUARTERLY Federal Tax Return (Withholding and FICA Taxes) filing requirement indicates that a taxpayer is required to file this tax return.
- (2) The table below identifies valid codes for a Form 941 filing requirement, as well as any additional requirements:

Filing Requirement	Code	Other Requirements
Form 941 (other than Employment Code "F") required quarterly	01	Form 940 filing requirement <i>must</i> be 1 Exception: A Form 940 filing requirement is <i>not</i> required for Employment Codes "G" or "W."
Form 941 required quarterly for Employment Code "F"	02	<ul style="list-style-type: none"> • Employment Code must be "F," and • Form 940 and Form 943 filing requirements must be blank.
Form 941-SS (Virgin Islands, Guam, and American Samoa)	06	<ul style="list-style-type: none"> • Location Code must be 6600 • Form 940 must be blank
Form 941-PR (Puerto Rico)	07	<ul style="list-style-type: none"> • Location Code must be 6600 , and • Form 940 filing requirement must be 7. Exception: A Form 940 filing requirement is <i>not</i> valid for employment code "F."

Filing Requirement	Code	Other Requirements
941M (civil filer) required monthly	10	Form 940 filing requirement <i>must</i> be 1 or 2. Exception: A Form 940 filing requirement is not required for employment codes "G," "W," or "T."

21.7.13.7.3.9.2
(03-11-2014)

**Form 940 Filing
Requirement Input**

- (1) A Form 940 filing requirement indicates that a taxpayer is required to file an Employers Annual Federal Unemployment Tax Return.
- (2) The table below identifies valid codes for a Form 940 filing requirement, as well as any additional requirements:

Filing Requirement	Code	Other Requirements
Form 940 required	1	<ul style="list-style-type: none"> Form 941 filing requirement <i>must</i> be 01, and Wages Paid Date <i>must</i> be input. <p>Exception: A Home Care Service Recipient (HCSR), using a Household Employer (Fiscal) Agent under IRC 3504 may have a Form 940 filing requirement without a corresponding Form 941. However, this is not an issue during EIN assignment as the HCSR is established initially with no filing requirements. See IRM 21.7.13.5.15, Home Care Service Recipients (HCSRs).</p>

Filing Requirement	Code	Other Requirements
Form 940 Indian Tribal Gov- ernment	3	<ul style="list-style-type: none"> Form 941 or Form 944 filing requirement must be 01, or Form 943 filing require- ment must be 1. Wages Paid Date <i>must</i> be input.
Form 940-PR (Puerto Rico)	7	<ul style="list-style-type: none"> Location Code <i>must</i> be 6601. Form 941 filing require- ment <i>must</i> be 07, and Wages Paid Date <i>must</i> be input. <p>Note: If an English language return is filed, input 1.</p>

21.7.13.7.3.9.3
(02-20-2013)

**Form 943 Filing
Requirement Input**

- (1) A Form 943 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return for Agricultural Employees.
- (2) The table below identifies valid codes for a Form 943 filing requirement, as well as any additional requirements:

Filing Requirement	Code	Other Requirements
Form 943 required	1	Wages Paid Date <i>must</i> be input.
Form 943-PR (Puerto Rico)	7	<ul style="list-style-type: none"> Location Code <i>must</i> be 6600, and Wages Paid Date <i>must</i> be input.

21.7.13.7.3.9.4
(10-01-2005)

**Form 945 Filing
Requirement Input**

- (1) A Form 945 filing requirement indicates that a taxpayer is required to file an Annual Withheld Income Tax return.
- (2) Input a **1** on the ESIGN screen to establish a filing requirement for Form 945 *only* if it can be determined or the taxpayer indicates that they are liable to file a Form 945.

21.7.13.7.3.9.5
(10-01-2005)

**Form 2290 Filing
Requirement Input**

- (1) A 2290 filing requirement indicates that a taxpayer is required to file a Heavy Vehicle Use Tax return.
- (2) Input **1** to establish a filing requirement for Form 2290.

21.7.13.7.3.9.6
(10-01-2007)
**Form 1041 Filing
Requirement Input**

- (1) A 1041 filing requirement indicates that a taxpayer is required to file a U.S. Income Tax Return for Trusts and Estates.
- (2) The table below identifies valid codes for a 1041 filing requirement, as well as any additional requirements:

Filing Requirement	Code	Other Requirements
Form 1041, U.S. Income Tax Return for Estates and Trusts required	1	<ul style="list-style-type: none"> Fiscal Year Month <i>must</i> be input, and A filing requirement for Form 1065, 1066, or 1120 <i>must not</i> be input.
Form 1041-QFT , U.S. Income Tax Return for Qualified Funeral Trusts filer	9	<ul style="list-style-type: none"> Fiscal Year Month must be input, and A filing requirement for Form 1065, 1066, or 1120 <i>must not</i> be input.

21.7.13.7.3.9.7
(10-01-2005)
**Form 1065 Filing
Requirement Input**

- (1) A 1065 filing requirement indicates that a taxpayer is required to file a U.S. Return of Partnership Income.
- (2) Input **1** on the ESIGN screen to establish a filing requirement for Form 1065.
- (3) **Other Requirements:**
 - A Fiscal Year Month must be input.
 - A filing requirement for Form 1041, 1066, or 1120 *must not* be input.

21.7.13.7.3.9.8
(10-01-2005)
**Form 3520 Filing
Requirement Input**

- (1) A 3520 filing requirement indicates that a taxpayer is required to file an Annual Return To Report Transactions With Foreign Trusts .
- (2) Input **1** on the ESIGN screen to establish a filing requirement for Form 3520.

21.7.13.7.3.9.9
(10-01-2025)
**Form 1120 Filing
Requirement Input**

- (1) A Form 1120 filing requirement indicates that a taxpayer is required to file a U.S. corporate tax return.

Note: Do not assign a Form 1120 filing requirement to a company that incorporates in Puerto Rico and operates in Puerto Rico, with no income effectively connected with the conduct of a trade or business within the U.S. EIN function should only be assigning employee-filing requirements (Form 940-PR, Form 941-PR, Form 943-PR), if applicable.
- (2) **Other Requirements:**
 - A Fiscal Year Month must be input.
 - A filing requirement for Form 1065, Form 1066, or Form 1041 *must not* be input.
- (3) The table below identifies valid codes for an 1120 filing requirement.

Filing Requirement	Code
Form 1120, U.S. Corporation Income Tax Return	01 or 07 07 is not assigned during Form SS-4 processing.
Form 1120-S, U.S. Income Tax Return for an S Corporation	02 This filing requirement is not assigned during Form SS-4 processing.
Form 1120-L, U.S. Life Insurance Company Income Tax Return	03 This filing requirement generally is not assigned during Form SS-4 processing.
Form 1120-PC, U. S. Property and Casualty Insurance Company Income Tax Return	04 This filing requirement generally is not assigned during Form SS-4 processing.
Form 1120-F, Income Tax Return of a Foreign Corporation	06
Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations	09
Form 1120-H, U. S. Income Tax Return for Homeowners Associations	10
Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons	11 This filing requirement is not assigned during Form SS-4 processing.
Form 1120-SF , U.S. Tax Income Tax Return for Settlement Funds (under 468B)	16
Form 1120-RIC , U.S. Tax Return for Regulated Investment Companies, required	17
Form 1120-REIT , U.S. Income Tax Return for Real Estate Investment Trusts, required	18
Form 1120 required for a Personal Service Corp.	19

21.7.13.7.3.9.10
(10-01-2010)

**Form 720 Filing
Requirement Input**

- (1) A Form 720 filing requirement indicates that a taxpayer is required to file a Quarterly Federal Excise Tax Return.

- (2) Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline or tanning bed services. Excise taxes are often included in the price of the product. There are also excise taxes on activities, such as on wagering or on highway usage by trucks.

- (3) The table below identifies valid codes for a Form 720 filing requirement.

Note: A filing requirement of Form 720 is valid with all other filing requirements.

Filing Requirement	Code
Form 720 required quarterly.	1
Form 720 casual filer. Return not required quarterly.	4 This filing requirement is not assigned during Form SS-4 processing.

21.7.13.7.3.9.11
(10-01-2006)
Form 730 Filing Requirement Input

- (1) A Form 730 filing requirement indicates that a taxpayer is required to file a Monthly Tax Return for Wagers.
- (2) Input **1** on the ESIGN screen to establish a filing requirement for Form 730.
- (3) **Other Requirements:** The filing requirement for Form 11-C *must* also be 1.

21.7.13.7.3.9.12
(10-01-2005)
Form 11-C Filing Requirement Input

- (1) A Form 11-C filing requirement indicates that a taxpayer is required to file an Occupational Tax and Registration Return for Wagering.
- (2) Input **1** on the ESIGN screen to establish a filing requirement for Form 11-C.
- (3) **Other Requirements:** The filing requirement for Form 730 must also be 1, unless the box "Other" is checked and remarks on the line also indicate filing requirement of 11-C.

21.7.13.7.3.9.13
(10-01-2006)
CT-1 Filing Requirement Input

- (1) A CT-1 filing requirement indicates that a taxpayer is required to file an Employer's Annual Railroad Retirement Tax Return.
- (2) A CT-1 filing requirement is not assigned by the EIN Assignment teams. The following is for information only.
- (3) The table below identifies valid codes for a CT-1 filing requirement.

Filing Requirement	Code
Form CT-1 required for a local lodge or subordinate unit of a parent railway company.	1
Form CT-1 required for a parent railway organization.	2

- (4) **Other Requirements:**

- Form 940 *must* be blank.
- Form 941 *must* be 01.
- A Railroad Retirement Number *must* be input.

21.7.13.7.3.9.14
(10-01-2005)

Form 1066 Filing Requirement Input

- (1) A Form 1066 filing requirement indicates that the taxpayer is required to file a U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- (2) Input **1** to establish a filing requirement for Form 1066.
- (3) **Other Requirements:** A filing requirement for Form 1120, Form 1065, or Form 1041 *must not* be input.

21.7.13.7.3.9.15
(10-01-2007)

Form 1042 Filing Requirement Input

- (1) A Form 1042 filing requirement indicates that the taxpayer is required to file an Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- (2) Input **1** to establish a filing requirement for Form 1042.
- (3) Nonresident Alien date must also be input (MMYYYY) and must be later than 121984. (Form SS-4, Line 15).

Note: A Form 1042 filing requirement is valid with all other filing requirements.

21.7.13.7.3.9.16
(02-12-2010)

Form 944 Filing Requirement Input

- (1) A Form 944 filing requirement indicates that a taxpayer is required to file Form 944, Employers ANNUAL Federal Tax Return.
- (2) The table below identifies valid codes for a 944 filing requirement, as well as any additional requirements:

Filing Requirement	Code	Other Requirements
Form 944 (other than employment code F)	01	<ul style="list-style-type: none"> • Employment code must be G, M, W, or blank. • Form 940 filing requirement must be 1.
Form 944-SS (Taxpayers located in Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa) Employment code must be blank	06	<ul style="list-style-type: none"> • Location code must be 6600.
Form 944-PR (Taxpayers located in Puerto Rico)	07	<ul style="list-style-type: none"> • Location Code must be 6600. • Form 940 filing requirement must be "7".

Note: Additional filing requirement codes 11, 13, and 14 are specifically for seasonal or intermittent filers, but are not intended for use during Form SS-4 processing.

21.7.13.7.3.10
(10-01-2005)

Fiscal Year Month Input

- (1) The fiscal year month (FYM) is a required field only for filing requirements 1041, 1065, or 1120.
- (2) The FYM is the month in which the fiscal year of the entity ends.
- (3) The values for this field are 01 – 12, with each number corresponding to a month.

Example: 01 for January, 02 for February, 03 for March, etc.

21.7.13.7.3.11
(01-11-2007)

Employment Code Input

- (1) The employment code is *not* a required field.
- (2) Use the table below to determine which employment code to enter.

If the entity is	Enter employment code	IRM Reference
A government agency acting as an Employer (Fiscal) Agent under IRC 3504	A	See IRM 21.7.13.5.14, Section 3504 Agent.
A United States Government agency	F	See IRM 21.7.13.7.4.3, Employment Code “F” : Federal Government Agencies.
A state or local government agency	G	See IRM 21.7.13.7.4.4, Employment Code “G” : State and Local Government Agencies.
An Indian Tribal Government	I	See IRM 21.7.13.7.4.6, Employment Code “I” : Indian Tribal Entities.
A maritime industry	M	See IRM 21.7.13.7.4.5, Employment Code “M” : Maritime Industry Entities.
A Form 2032, Contract Coverage Under Title II of the Social Security Act, filer	S	Note: This code is not assigned during Form SS-4 processing.

If the entity is	Enter employment code	IRM Reference
Non-profit organization under IRC 501(c)(3), IRC 501(e), IRC 501(f), and IRC 501(k).	W	See IRM 21.7.13.7.4.2, Employment Code "W" : Section 501 Organizations.

21.7.13.7.3.12
(03-02-2018)

Miscellaneous Fields Input

- (1) This subsection contains information about the input of miscellaneous fields on ESIGN.

21.7.13.7.3.12.1
(10-01-2005)

FTD Suppression Indicator

- (1) The Federal Tax Deposit (FTD) suppression indicator is not an input field. It is generated based on the type of form the taxpayer is required to file.
- (2) The Master File indicator *must* be B.

21.7.13.7.3.12.2
(07-19-2010)

Cross Reference (XREF) TIN Type Input

- (1) In cross reference (XREF) TIN type, enter:
- **0** if a SSN/ITIN has been provided
 - **2** if an EIN has been provided
 - **9** if no SSN/ITIN/EIN will be entered into the SSN/ITIN/EIN field or no SSN will be entered into the Sole Proprietor SSN field when establishing a Sole Proprietorship. Continue to follow established guidance throughout this IRM to determine if a cross reference TIN is needed.

21.7.13.7.3.12.3
(10-01-2022)

SSN/ITIN/EIN Input-XREF Responsible Party (Form SS-4, Line 7)

- (1) The SSN/ITIN/EIN is required if a XREF TIN type is entered.
- (2) Enter the nine digit cross reference SSN/ITIN or EIN.
- Exception:** If the applicant has indicated they are Amish, a cross reference SSN or ITIN is not required.
- (3) Lines 7a and 7b of Form SS-4 must contain the name and TIN of the responsible party for all entity types.
- Exception:** Sole Proprietors may provide their SSN/ITIN on line 9a. Responsible parties who do not have or are ineligible to obtain an SSN or ITIN may leave line 7b blank or notate "N/A", "Foreign", or similar language.
- (4) The **responsible party** is the person who ultimately owns or controls the entity or who exercises ultimate effective control over the entity. The person identified as the responsible party should have a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the person, directly or indirectly, to control, manage, or direct the entity and disposition of its funds and assets. **Unless the applicant is a government entity the responsible party must be an individual (i.e., a natural person), not an entity.**

- For entities with shares or interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, “responsible party” is (a) the principal officer, if the entity is a corporation; or (b) a general partner, if a partnership. The general requirement that the responsible party be an individual applies to these entities. For example, if a corporation is the general partner of a public traded partnership for which Form SS-4 is filed, then the responsible party for the partnership is the principle officer of the corporation.
 - For tax-exempt organizations, the responsible party is generally the same as the principal officer as defined in the Form 990 instructions.
 - For government entities, the responsible party is generally the agency or agency representatives in a position to legally bind the particular government entity.
 - For trusts, the responsible party is a grantor, owner, or trustor.
- (5) The IRS became aware of the use of nominees in the EIN application process. A nominee is temporarily authorized to act on behalf of entities during the business formation process in an effort to conceal the true **responsible party** of the newly created entity. The use of nominees in the EIN application process prevents us from gathering appropriate information on entity ownership and has been found to facilitate tax non-compliance by entities and their owners.
- (6) The term **responsible party** will only be used when assigning an EIN by phone, fax or mail programs. It will not be used for disclosure purposes. You must follow normal disclosure procedures.
- (7) If you discover during a phone call that the taxpayer does not know what a responsible party means, ask the caller for the individual that controls, manages, or directs the applicant entity and the disposition of its funds and assets. Enter the SSN or ITIN of that owner into the SSN/ITIN/EIN field. If the taxpayer still does not know who that person will be, advise the caller to call back once they have determined who the responsible party is. You can also ref the caller to the instructions to the Form SS-4 which provide a definition of responsible party that is specific to different types (corporations, partnerships, trusts, etc.)

21.7.13.7.3.12.4

(12-27-2012)

**Sole Proprietor SSN
Input**

- (1) The sole proprietor SSN/ITIN is a required field if:

- The entity is a Sole Proprietor
- The MFI is B or O, and
- 1041, 1065, 1120 and CT-1 filing requirements are not present

Note: To delete an erroneously input Sole Proprietor SSN, input 000-00-0001 in this field using CC BNCHG.

Note: To correct a wrong SSN, input the correct Sole Proprietor SSN using CC BNCHG.

Exception: If the applicant has indicated they are Amish, a cross reference SSN or ITIN is not required.

- (2) You must check for a date of death prior to assigning an EIN. See IRM 21.7.13.2.2.3 Date of Death Check - Requirement for Responsible Party for Certain Entity Types - Online/Phone/Fax/Mail.

21.7.13.7.3.12.5
(10-01-2005)

Non-resident Alien Input

- (1) An entry in the non-resident alien field is only a required field when a Form 1042 filing requirement is present.
- (2) The table below describes field requirements for non-resident alien.

Non-resident Alien Input	Field Requirements
Number and type of characters	<ul style="list-style-type: none"> • Entry must be six numerics in MMYYYY format. • MM must equal 01-12. • The YYYY must be greater than 1913 but not greater than current year plus one.

21.7.13.7.3.12.6
(10-01-2006)

Railroad Retirement Board Number Input

- (1) The Railroad Retirement Board Number is only a required field when CT-1 filing requirement is a 1 or a 2.
- (2) The entry for this field *must* be 8 numerics.
- (3) Generally, the EIN Assignment function will not have the information available for this input.

21.7.13.7.3.13
(10-01-2020)

Notice Information Code Input

- (1) The notice information code (NIC) is a required field only if a notice other than CP 575 is desired.
Note: The CP 575 applies to EIN assignments input when only an application has been received.
- (2) See IRM 3.13.2.8.2, Processing BMF Returns, for additional information about NIC codes and the notices generated from their input.

21.7.13.7.3.14
(10-01-2020)

Return Identity Code Input

- (1) The Return Identity Code (RIC) is only required for accounts with Notice Information Codes A, B, J, P, and R. This information is recorded on the taxpayer notice.
Note: Generally, Accounts Management only assigns EINs based on submission of Form SS-4 or an EIN application received over the phone. BMF Entity, EO Entity, and EPMF Entity use the RIC when EIN assignment is required to process a tax return or information document.
- (2) The RIC field identifies the return or document causing the new EIN to be assigned. See IRM 3.13.2.8.2, Processing BMF Returns, for additional information about RIC codes.

21.7.13.7.3.14.1
(10-01-2006)

Return Identity Codes for Specific Notice and Master File Indicators Input

- (1) The table below describes field input requirements for valid return identity codes for specific notice and Master File indicators:

If the notice information code is	And the Master File indicator is	Then enter Return Identity Code must be
1) A or B	B	00, 01, 02, 03, 05, 06, 08, 09-12, 14, 42, 46, 53, 60, 63, 64, 66, 68, 82, 83, 87, 88, A1, E1, E2, E5, E8, F1, H2, L1, M1, N1, P1, P3, PL, R1, R2, S1, S3, Z1, or ZN.
2) A, B, or J	O	00, 07, 18, 33, 34, 37, 44, 46, 50, 52-59, 61, 62, 67, 68, 72, 74, 82, 83, D6, E2, E5, E8, N2, T6, Z6, 7C, 7E, 7R, or SG.
3) D	B or O	PC, NA, or not present.
4) E	B, O, or P	PC, NA, or not present.
5) F or K	P	Blank.
6) G or L	O	Blank.
7) H or M	B or O	Blank.
8) P	P	00, 35, 74, 7C, 7E, or 7R.
9) R	B, O, or P	Same as A, B, or P.
10) T	B or O	Blank.
11) R or T	O	ZZ. Note: This indicates a household employer.

21.7.13.7.3.15
(10-01-2006)
**Return Identity Tax
Period Input**

- (1) The return identity tax period is required if the notice information code is A, B, P, or R. This field indicates the tax period of the return or document that is causing the new EIN to be issued.
- (2) The table below describes field input requirements for return identity tax period.

Return Identity Tax Period Input	Field Input Requirements
Number and type of characters	<ul style="list-style-type: none"> This field <i>must</i> contain six numeric characters. The date must be entered in YYYYMM format. YYYY must be greater than 1913 but not greater than current year plus one MM must be 01-12 <p>Note: See paragraph (3) below for additional requirements.</p>

- (3) Use the table below to determine the required “month” entry for return identity tax period:

If the RIC is	And the MFI is	Then the “MM” of Tax Period must be
1) 00, 02, 05, 06, 08, 12, 46, 53, 60, 63, 64, 66, 68, 82, 83, 87, 88, A1, E2, E5, E8, F1, H2, L1, M1, N1, P1, P3, PL, R1, R2, or Z1	B	Between 01 and 12.
2) 01, 03, or E1	B	03, 06, 09, or 12.
3) 09, 10, 11, 14, 42, S1, or JN	B	12.
4) 00, 07, 18, 33, 34, 37, 44, 46, 50, 52-59, 61, 62, 67, 68, 72, 74, 82, 83, D6, E2, E5, E8, N2, T6, Z6, 7C, 7E, 7R, or SG	O	Between 01 and 12.
5) 00, 35, 74, 7C, 7E, or 7R	P	Between 01 and 12.

21.7.13.7.3.16
(10-01-2008)
**Business Operational
Date Input**

- (1) The business operational date is a required field when specific filing requirements are present but is input in all cases. See IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11).
- (2) Use the table below for field input requirements for business operational date:

Business Operational Date Input	Field Input Requirements
Number and type of characters	<ul style="list-style-type: none">• This field <i>must</i> contain six numeric characters.• The date must be in MMYYYY format.• MM must equal 01-12• YYYY must be greater than 1913, but not greater than current year plus one.

21.7.13.7.3.17
(10-01-2006)
Wages Paid Date Input

- (1) The wages paid date is a required field if an employment tax filing requirement (Form 940, Form 941, Form 943, Form 944, or Form 945) has been entered.
- (2) The table below describes field input requirements for wages paid date.

Wages Paid Date Input	Field Input Requirements
Number and type of characters	<ul style="list-style-type: none">• This field <i>must</i> contain six numeric characters.• The date must be in MMYYYY format.• MM must equal 01-12• YYYY must be greater than 1913, but not greater than current year plus one.
Additional considerations	<i>Must</i> not be prior to the business operational date.

21.7.13.7.3.18
(10-01-2008)
Duplicate Address Input

- (1) The duplicate address is *not* a required field.
- (2) An “N” in this position indicates the In Care of Name Line, the Mailing Street Address and the Mailing City, State and Zip Code on the current screen should be saved to a temporary file. Input of a “Y” indicates the information saved to the temporary file from the previous screen should be used for the current screen.

21.7.13.7.3.19
(10-01-2006)
**Number of Employees
Input**

- (1) Employees is a required field only if the taxpayer indicates employees on Form SS-4, Line 13.

Exception: If a taxpayer, other than a trust, indicates a Wages Paid Date on line 15, but leaves Line 13 blank, assign Form 941 and Form 940 filing requirements.

- (2) This field is a five digit number indicating the number of employees that are employed by the business.

21.7.13.7.3.20
(07-19-2010)

Reason Applied Input

- (1) The reason applied is a required field when the MFI is B or O. A code is entered into this field to indicate the reason the taxpayer is applying for an EIN.
- (2) The Reason for Applying box must be completed by the taxpayer (for a paper or fax application) and entered by the assistor.
- (3) If the Reason for Applying box is not completed, contact the taxpayer or return the form as incomplete.
- (4) Use the table below to determine the correct input for reason applied.

Reason for Applying	Field Entry
Started a new business	1
Hired employees	2
Compliance with IRS withholding regulations	3
Other	4
Banking purpose	5
Changed type of organization	6
Purchased going business	7
Created a trust	8
Created a pension plan	9

21.7.13.7.3.21
(10-01-2005)

Phone Input

- (1) If it has been provided, enter the 10 digit telephone number of the business owner in this field.

21.7.13.7.3.22
(10-28-2013)

Prior EIN Input

- (1) Use the table below to determine the correct field entries for prior EIN (Form SS-4, Line 18).

If the taxpayer	Then
1) Does not have another EIN	Accept the default of N.

If the taxpayer	Then
2) The applicant entity has applied for and received an EIN	Enter Y. Note: A “Y” can only be input if the MFI is “B”.

21.7.13.7.3.23
(03-13-2017)

Remarks Field Input

- (1) Remarks is a required field.
- (2) Enter remarks using the table below:

Method	Remarks
Fax	Per Fax. Reminder: When the third party designee section of Form SS-4 contains a name and telephone number(s), input that information in the remarks field even if the TPD is not authorized to receive the EIN. Example: Per Fax John Smith 888-888-8888 888-999-9999 or Per Fax Smith Tax Inc 888-888-8888 888-999-9999.
Mail	Per Mail. Reminder: When the third party designee section of Form SS-4 contains a name and telephone number(s), input that information in the remarks field even if the TPD is not authorized to receive the EIN. Example: Per Mail John Smith 888-888-8888 888-999-9999 or Per Fax Smith Tax Inc 888-888-8888 888-999-9999.
Phone	Per phone followed by the name and phone number of the caller.
Banklist	Per banklist

- (3) For special requests other than the methods mentioned above, enter any useful information concerning the circumstances causing an EIN to be issued in this field.
- (4) All keyboard characters are valid except =, >, <, [, and].

21.7.13.7.3.24
(10-01-2016)

Business Location Input

- (1) Business location is a required entry for all domestic entities and has two fields of input:

- Business location county
- Business location state

Exception: For domestic entities (formed or organized in the U.S. or U.S. territories) that only list a foreign mailing and/or location address, input the State, if provided, from line 9b of Form SS-4 in the business location state and leave the business location county blank. If nothing is provided on line 9b, leave both fields blank.

21.7.13.7.3.25
(11-16-2017)

Type of Entity and Type of Entity Remarks (Form SS-4, Line 9a)

- (1) Information taken from Form SS-4, Line 9a is used to populate CC ESIGN fields for TYPE-OF-ENTITY and TYPE-OF-ENTITY-REMARKS. This is a required field.
- (2) Use the table below to determine the correct field entries for Type of Entity.

Type of Entity	Field Entry
Sole Proprietor	01
Partnership	02
Corporation	03
Personal Service Corporation	04
Church or Church Controlled Organization	05
Other non-profit organization	06
Other	07
Estate	08
Plan Administrator	09
Trust	10
Farmer's Cooperative	12
REMIC	13
State and Local Government	14
Federal Government and Military	15
Indian Tribe	16

- (3) Make an entry in the Type of Entity Remarks field **only** in the following situations:
- Form SS-4, Line 9a "other" box is checked, and the taxpayer has provided remarks, or
 - Form SS-4 is completed in Spanish. In this case, enter an asterisk (*) in the first position of the field.

21.7.13.7.3.26
(10-01-2006)

Reason for Applying Message

- (1) Enter the remarks from the “Other” box on Line 10 of Form SS-4 in this field. Otherwise, leave this field blank.

21.7.13.7.3.27
(10-01-2007)

Principal Business Activity Checkbox Input and Examples/Descriptions

- (1) The principal business activity checkbox is a required field. If no box is checked, enter Field Entry “09”.
(2) Use the table below to determine the correct field entries for principal business activity checkbox.

Principal Business Activity	Field Entry	Examples/Descriptions
Construction	01	<ul style="list-style-type: none"> Building houses, buildings, industrial, or commercial buildings Specialty trade contractors Remodeling Land subdivision Site preparation
Real Estate	02	<ul style="list-style-type: none"> Renting or leasing real estate Managing real estate Real estate agent Broker Selling, buying, or renting real estate for others
Rental & Leasing	03	Rent or lease: <ul style="list-style-type: none"> Automobiles Consumer goods Commercial goods Industrial goods
Manufacturing	04	Mechanical, physical, or chemical transformation of materials, substances or components into new products, including the assembly of components
Transportation & Warehousing	05	<ul style="list-style-type: none"> Air transportation Rail transportation Water transportation Trucking Passenger transportation Support activity for transportation Warehousing Delivery / courier service

Principal Business Activity	Field Entry	Examples/Descriptions
Finance & Insurance	06	<ul style="list-style-type: none"> • Banks • Financing • Credit card issuing • Mortgage company/broker • Securities broker • Investment advice • Trust administration • Insurance company/broker • Estate Administration
Health Care & Social Assistance	07	<ul style="list-style-type: none"> • Doctor • Mental health specialist • Hospital • Outpatient care center • Youth services • Residential care facilities • Services for the disabled • Community food/housing/relief services • Child day care centers
Accommodation & Food Service	08	<ul style="list-style-type: none"> • Casino • Hotel/Motel • Boarding houses • Bed and Breakfasts • Retail fast food • Restaurant • Bar • Coffee shop • Catering • Mobile food service
Other (specify)	09	
Wholesale (agent or broker)	10	Wholesale agents and brokers distribute or arrange for the distribution of any type of goods for a commission or fee. Manufacturers' sales representatives and business-to-business electronic markets are included.
Wholesale (other)	11	Wholesalers sell or arrange the purchase or sale of goods for resale. They are typically known as distributors, jobbers, importers, and exporters.

Principal Business Activity	Field Entry	Examples/Descriptions
Retail	12	<ul style="list-style-type: none"> • Retail Store • Internet sales (exclusively) • Direct sales (catalog, mail order, door to door) • Auction house • Selling goods on auction sites

21.7.13.7.3.28
(10-01-2005)

Principal Business Activity Remarks Input

- (1) The principal business activity remarks is a required field only if checkbox 09 “Other” is entered. See IRM 21.7.13.3.2.5, Line (16 and 17) PRIN-CKBX, PRIN-REMARKS and PRIN-MDSE-SOLD-SERVICE.

21.7.13.7.3.29
(10-01-2005)

Principal Merchandise Sold/Service Input

- (1) The principal merchandise sold/service is a required field. See IRM 21.7.13.3.2.5, Line (16 and 17) PRIN-CKBX, PRIN-REMARKS and PRIN-MDSE-SOLD-SERVICE.

21.7.13.7.3.30
(10-01-2005)

Prior EIN

- (1) If the taxpayer has marked the “yes” checkbox, enter the prior EIN from Line 18 of Form SS-4 in this field.

21.7.13.7.4
(10-01-2020)

BMF Employment Codes for Non-Profit/Exempt Entities

- (1) This subsection provides detailed requirements for ensuring that the correct BMF employment code is assigned to the following non-profit/exempt entities when processing an EIN application:

Note: Input Employment Codes F and G via CC ESIGN, whether the entity has employees or not. This allows government entities to be correctly placed in the TEGE BOD.

Caution: ESIGN programming requires the following: To input Employment Code F to an entity with no employees, the Type of Entity must be “15”, and the Master File Indicator (MFI) must be “B”.
To input Employment Code G to an entity with no employees, the Type of Entity must be “14” and the Master File Indicator (MFI) must be “B”.

- Economic Opportunity Act (EOA) employers
- Non-profit organizations of the type described in Sections 501 (c)(3) and 501 (e) and (f) of the Internal Revenue Code
- Federal Government Agencies
- Local Government Agencies
- Maritime Industry Entities
- Indian Tribal Entities.

Note: Employment Codes (S) and (T) are assigned by the BMF Entity function. For additional information on these and other employment codes, see IRM 3.13.2.6, BMF Employment Codes (ECs).

21.7.13.7.4.1
(10-01-2005)

**Economic Opportunity
Act (EOA) Employers**

- (1) Exercise care when assigning employment codes to groups known as Economic Opportunity Act (EOA) employers, which are carried out by state and local government entities or private nonprofit organizations through grants from, or contracts with, the federal government. Although financed in part by federal money, they are *not* federal employers.
- (2) Generally, EOA employers are considered state or local government entities or nonprofit organizations.

Exception: Job Corps (administered by the Department of Labor) and Volunteers in Service to America (VISTA, now known as AmeriCorps) are classified as federal government agencies (employment code "F").

- (3) Examples of EOA employers that should be classified as state/local (employment code "G") or non-profit organizations (employment code "W") are:

- Anti-Poverty Programs
- Community Action Programs
- Head Start Programs
- Neighborhood Youth Corps
- Economic Opportunity Act (Office or Program)
- Work Study or Work Training Program
- Youth Conservation Corps (YCC).

- (4) If you cannot determine whether an organization is an EOA employer, contact the organization to clarify its status (either by telephone or by sending Letter 45C, EIN Application Requested/Received), before assigning an employment code.

21.7.13.7.4.2
(02-20-2013)

**Employment Code "W":
Section 501
Organizations**

- (1) Input employment code "W" to non-profit organizations of the type described in IRC 501(c)(3), 501(e), 501(f), and which meet the following criteria:

- Are operated exclusively for religious, charitable, scientific, literary, educational, or humane purposes or for the purposes of testing for public safety

Exception: If primary name includes the word "Ministry", or "Ministries", do not input Employment Code "W."

- Are not subject to the Federal Unemployment Tax Act (FUTA)

Note: An organization is accorded an exemption from FUTA until its application for exempt status is ruled out, or it is determined that an application for exempt status has not been submitted.

Do not assign Employment Code "W" to Puerto Rico or Virgin Island employers.

21.7.13.7.4.3
(11-16-2017)

**Employment Code "F":
Federal Government
Agencies**

- (1) Assign employment code "F" to the U.S. Government executive departments, or their components listed below, whether the entity has employees or not.

Caution: ESIGN programming requires the following: To input Employment Code F to a Federal government entity with no employees, the Type of Entity must be "15", and the Master File Indicator (MFI) must be "B".

- Department of Agriculture

- Department of the Commerce
 - Department of Defense (Air Force, Army, Coast Guard, Marines, Navy, National Guard)
 - Department of Education
 - Department of Energy
 - Department of Health and Human Services
 - Department of Homeland Security
 - Department of Housing and Urban Development
 - Department of the Interior
 - Department of Justice
 - Department of Labor
 - Department of State
 - Department of Transportation
 - Department of the Treasury
 - Department of Veteran's Affairs
- (2) Agencies of the U.S. Government that are not part of any executive department or its components, including:
- Federal Power Commission
 - Federal Trade Commission
 - General Accounting Office
 - General Services Administration
 - Interstate Commerce Commission
 - Library of Congress
 - National Aeronautics and Space Administration
 - National Guard
 - Office of Economic Opportunity
 - Securities and Exchange Commission
 - Smithsonian Institution
 - U.S. Atomic Energy Commission
 - U.S. Court of Appeals
 - U.S. District Court
 - U.S. Small Business Administration
 - U.S. Tax Court
 - Veterans Administration
- (3) Corporations wholly or principally owned by the U.S. Government which have been created by law and which perform a government function, such as:
- Federal Deposit Insurance Company
 - U.S. Postal Service
 - Tennessee Valley Authority
 - Federal Home Loan Bank
- Exception:** Does not include individual home loan banks
- Federal Reserve Board
- Exception:** Individual/Regional Federal Reserve Banks
- (4) Federal instrumentalities, such as:
- Army and Air Force Post Exchanges
 - Navy or Coast Guard Ship Stores
 - Army and Air Force Motion Picture Services and Navy counterpart

- (5) Under strict standards, organizations that are closely connected to, but not an official part of the U.S. government establishment, which conduct financial, social, morale, or housekeeping activities, such as:
- Officer's Clubs
 - Enlisted Men's Clubs
 - NCO Clubs
 - Officer's Open Mess
 - Billeting Funds
- (6) Before assigning employment code "F" to one of the entities in paragraph (5), obtain a statement from the Post, Camp, Station, or Base Commander that states the following:
- The activity exists to promote morale, comfort, and well being of members of the Armed Forces or authorized civilians.
 - The activity is supported by an authorized non-appropriated fund as prescribed by the applicable regulations of the Services concerned.
 - The activity is authorized by the Post, Camp, Station, Base, or Major Commander, and is supervised by them.
 - That the above referenced commander's supervision includes the periodic audit of the activity's financial record, or that such audit is regularly performed by a higher authority, as the appropriate service regulations prescribed.
- (7) Do **not** assign employment code "F" to any of the following:
- Religious, fraternal, or benevolent organization
 - Ethnic or tribal organization (such as Indian tribe or tribal council)
 - *Private* corporation or business entity that has in its name the words "U.S.," "United States," "Federal," or "Government. "
- Note:** See IRM 3.13.12.6.28.5, Not Type of Employment Code F Organizations, for more information.
- (8) If you cannot determine whether an organization is a legitimate employment code "F" filer, contact the organization to clarify its status (either by telephone or by sending Letter 45C, EIN Application Requested/Received).

21.7.13.7.4.4

(10-01-2008)

**Employment Code "G":
State and Local
Government Agencies**

- (1) Assign employment code "G" to all state and local government agencies (as listed below) and as shown in IRM 3.13.12.6.28.7, Employment Code G, whether the entity has employees or not.
- Caution:** ESIGN programming requires the following: To input Employment Code G to an entity with no employees, the Type of Entity must be "14" and the Master File Indicator (MFI) must be "B".
- A state or commonwealth
 - An agency, bureau, or department of any state or commonwealth
 - A county
 - An agency, bureau, board, or department of any such county
 - A municipality (city, town, village, ownership or any like unit of local government)
 - Special districts (schools, fire protection, water, etc.)

- An agency of a local government, such as a school district, board of education, public school, sanitation district, transit authority, welfare department, housing authority, cemetery, soil or water conservation district, water district, community service district health department, etc.
- An instrumentality controlled by a local government, such as city or county hospitals, recreation centers, etc.

Note: A state or local government agency is always assigned employment code “G”, even if it has requested and received an exemption under IRC 501(c)(3).

- (2) If you cannot determine whether an entity is an agency of the state or local government or is a privately owned organization, contact the entity to clarify its status (either by telephone or by sending Letter 45C, EIN Application Requested/Received) before assigning an employment code.
- (3) If the entity has employees, establish a Form 941 filing requirement, because these entities are responsible for income tax withholding even if they are not responsible for social security and Medicare taxes.

21.7.13.7.4.5
(10-01-2005)

**Employment Code “M”:
Maritime Industry
Entities**

- (1) Assign employment code “M” to Maritime Industry entities which have made payments for employment taxes not yet reported, which occurs when a shipping company:
 - Estimates liabilities and makes payments currently
 - Reports the actual liability on a supplemental Form 941 filed at the termination of the voyage

21.7.13.7.4.6
(01-11-2007)

**Employment Code “I”:
Indian Tribal Entities**

- (1) Employment code “I” is assigned to Indian Tribal Entities. If the taxpayer indicates they are an Indian Tribal Government/Enterprise:
 - Input employment code “I”.
 - Establish the correct employment tax filing requirement (941, 943 or 944).
 - The unemployment tax filing requirement must be input as **940-3**.

Note: Prior to 1/1/2007, only Headquarters ITG function established this employment code.

21.7.13.7.5
(10-01-2006)

**Tax Form Descriptions
and Filing Requirements**

- (1) A filing requirement identifies the types of returns that a taxpayer must file. This subsection contains descriptions of:
 - Tax forms and general filing requirements that may be required to be filed for a business entity and
 - Tax forms and filing requirements specific to various types of corporations.

21.7.13.7.5.1
(10-01-2006)

**Tax Form Descriptions
and General Filing
Requirements**

- (1) This subsection describes the various tax forms that may be assigned to an entity applying for an EIN.

21.7.13.7.5.1.1
(10-01-2017)

**Form 940 (Employers
Federal Unemployment
Tax)**

- (1) A Form 940 is filed by employers that are subject to Federal Unemployment Tax (that is, meet one or more of the following criteria):
- During the current or previous year, either paid wages of \$1,500 or more in any calendar quarter, or
 - Had more than one employee for at least some part of a day in any 20 or more different calendar weeks, or
 - Is an agricultural employer who, during the current or previous year, paid cash wages of \$20,000 or more in any calendar quarter, or
 - Employed 10 or more farm workers during some part of a day during any 20 different weeks

Note: Household employers are not required to file unemployment taxes on Form 940. They are reported on Form 1040, Schedule H.

(2) **Filing Requirement:**

- a. When establishing a Form 940 filing requirement, you must also input a Wages Paid Date.
- b. A filing requirement for Form 941, Form 943, or Form 944 is also required.

21.7.13.7.5.1.2
(10-01-2017)

**Form 941 (Employers
QUARTERLY Federal
Tax)**

- (1) A Form 941 is filed by employers who withhold income tax on wages, or who must pay social security or Medicare tax.

(2) **Filing Requirement:** When establishing a Form 941 filing requirement, you must also:

- a. Establish a filing requirement for Form 940.

Exception: If the entity is a state or local government agency (employment code "G") or non-profit organization under IRC 501 (employment code "W"), a Form 940 filing requirement is *not* required.

- b. Input a Wages Paid date.

21.7.13.7.5.1.3
(10-01-2017)

**Form 943 (Agricultural
Employers)**

- (1) Form 943 is filed for social security and Medicare (FICA) taxes withheld by employers who have paid wages to farm workers (agricultural employees). Additionally, income tax must be withheld by an employer from employees for whom they withhold FICA tax. An agreement between the employer and the employee may be made to withhold income tax for employees not subject to FICA.

- (2) A farm includes stock, dairy, poultry, fruit, fur-bearing, animal and truck farms, orchards, plantations, ranches, nurseries, ranges and green houses, and other similar structures used mainly for raising agricultural or horticultural commodities.

Note: Forestry and lumbering are not "farm work", unless the products are for use in the employer's farming operations.

- (3) A farm worker is defined as an employee of the operator of a farm who:

- a. Raises or harvests agricultural or horticultural products, or cares for the farm and equipment

- b. Handles, processes, or packages any agricultural or horticultural commodity, if over half is produced on the farm
- c. Does work related to cotton ginning, turpentine, or gum resin products
- d. Does housework in the private home on a farm operated for profit

- (4) **Filing Requirement.** When establishing a Form 943 filing requirement, you must also input a Wages Paid date. A Form 940 filing requirement will also be established.

21.7.13.7.5.1.4
(08-24-2022)

**Form 944 (Employer's
ANNUAL Federal Tax
Return)**

- (1) Beginning with tax year 2006, approximately 1 million Form 941 filers were placed into a new simpler employment tax filing program. Eligible filers file Form 944, Employers ANNUAL Federal Tax Return, instead of quarterly Form 941. Additional information on Form 944 can be found in IRM 21.7.2.4.7, Form 944, Employer's ANNUAL Federal Tax Return. Changes were made to this program effective January 1, 2010. Taxpayers now have the option to file Form 941 or Form 944 when they expect their employment tax liability to be \$1,000 or less.
- (2) Form SS-4, Line 14 asks the question: "If you expect your employment tax liability to be \$1,000 or less in a full calendar year **and** want to file Form 944 annually instead of Form 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages). If you do not check this box, you must file Form 941 for every quarter."
- (3) If the taxpayer checks the box, establish Form 944 and Form 940 filing requirements. See IRM 21.7.13.7.3.9.16, Form 944 Filing Requirement Input, for input instructions on CC ESIGN. If the taxpayer does not check the box on line 14, establish Form 941 and Form 940 filing requirements. See IRM 21.7.13.7.3.9.1, Form 941 Filing Requirement Input, for input instructions on CC ESIGN
- If processing fax or mail applications, and the taxpayer otherwise indicates there will be an employment tax filing requirement but does not answer the question on Line 14 or uses a prior revision of Form SS-4, establish a Form 941 filing requirement by default. Do not contact the taxpayer for additional information if this is the only issue.
 - If processing an application over the telephone, ask the taxpayer if he expects to pay \$5,000 or less in total wages during the next full calendar year. If the answer is **yes**, then ask the taxpayer which tax return they would like to file (Form 941 or Form 944). Enter the correct filing requirement based on the taxpayer's response.

Caution: If the taxpayer enters a Wages Paid Date (Form SS-4, Line 15) of 2005 or prior, do *not* establish Form 944 filing requirements. Form 944 filing requirements can only be established when the Wages Paid Date is January 2006 or later. Establish Form 941 filing requirements.

21.7.13.7.5.1.5
(10-01-2017)

**Form 945 (Annual
Withheld Income Tax)**

- (1) A Form 945 is filed for reporting non-payroll income tax, which includes:
- Backup withholding
 - Withholding for pensions, annuities, and IRAs, and
 - Withholding for Indian gaming and gambling winnings

- (2) **Filing Requirement:** Do not establish a Form 945 filing requirement, *unless* you can determine, or the taxpayer indicates, that are liable to file a Form 945.

21.7.13.7.5.1.6
(10-01-2017)

**Form 720 (Quarterly
Excise Tax)**

- (1) The processing of Form 720, Quarterly Federal Excise Tax Return, is centralized at the Cincinnati campus.
- (2) Form 720 is filed to report liability for certain excise taxes identified in Publication 510, Excise Taxes.

21.7.13.7.5.1.7
(11-18-2024)

**Form 2290 (Heavy
Highway Vehicle Use
Tax)**

- (1) The processing of Form 2290, Heavy Vehicle Use Tax Return, is centralized at the Ogden campus.
- (2) Form 2290 is used to:
- Figure and pay the tax due on highway motor vehicles used during the period with a taxable gross weight of 55,000 pounds or more.
 - Figure and pay the tax due on a vehicle for which you completed the suspension statement on another Form 2290 if that vehicle later exceeded the mileage use limit during the period.
 - Figure and pay the tax due if, during the period, the taxable gross weight of a vehicle increases and the vehicle falls into a new category.
 - Claim suspension from the tax when a vehicle is expected to be used 5,000 miles or less (7,500 miles or less for agricultural vehicles) during the period.
 - Claim a credit for tax paid on vehicles that were destroyed, stolen, sold, or used 5,000 miles or less (7,500 miles or less for agricultural vehicles).
 - Report acquisition of a used taxable vehicle for which the tax has been suspended.
 - Figure and pay the tax due on a used taxable vehicle acquired and used during the period.

Exception: Vehicles used and actually operated by the following entities are exempt from this requirement.

- The Federal Government
- A state or local government
- An Indian tribal government, if the vehicle involves the exercise of an essential tribal government function
- The District of Columbia
- The American National Red Cross
- A nonprofit volunteer fire department, ambulance association, or rescue squad
- Certain mass transportation authorities per 4484(c) and 41.4483-2.
- Certain qualified blood collection vehicles [4483(h)] (Not required to file Form 2290)
- Certain mobile machinery [4483(g)] (Not required to file Form 2290)

21.7.13.7.5.1.8
(11-18-2024)

**Form 11-C (Occupational
Tax and Registration on
Wagering)**

- (1) The processing of Form 11-C, Occupational Tax and Registration Return on Wagering, is centralized at the Ogden campus.
- (2) Form 11-C is filed by entities which accept taxable wagers to register certain information and pay occupational tax imposed under IRC 4411.

- (3) Anyone engaged in the business of receiving taxable wagers on their own behalf or on behalf of a principal operator is required to file Form 11-C before accepting taxable wagers.
- (4) **Filing Requirement:** When establishing a Form 11-C filing requirement, you must also:
 - a. Input a Business Operational Date
 - b. Establish a Form 730 filing requirement

21.7.13.7.5.1.9
(11-18-2024)

Form 730 (Monthly Tax for Wagers)

- (1) The processing of Form 730, Monthly Tax for Wagers, is centralized at the Ogden campus.
- (2) Form 730 is filed by entities under IRC 4401(a) that:
 - Are in the business of accepting wagers
 - Conduct a wagering pool or lottery, or
 - Are required to be registered (using Form 11-C) to receive wagers on behalf of another person but did not register properly
- (3) **Filing Requirement:** When establishing a Form 730 filing requirement, you must also:
 - a. Input a Business Operational date
 - b. Establish a Form 11-C filing requirement

21.7.13.7.5.2
(10-01-2008)

Tax Form and Filing Requirement Descriptions for Corporations

- (1) Entities that are incorporated with a state are also incorporated for federal tax purposes. When an entity is incorporated, it must file the correct Form 1120, unless it is a non-profit/exempt organization. If a corporation indicates on Form SS-4 that it is a non-profit organization (IRC 501(a) or other similar statement), establish the entity on the "O" file.
- (2) Exempt organizations that are incorporated must file the correct Form 990.

Exception: Those that are a church or are affiliated with a church or with a governmental entity are exempted from filing.

- Form 990, Return or Organization Exempt from Income Tax
- Form 990-T, Exempt Organization Business Income Tax Return
- Form 990-PF, Return of Private Foundation

Note: Form 990 filing requirements are not assigned during Form SS-4 processing.

- (3) This subsection describes Form 1120 filing requirements for various types of corporations.

21.7.13.7.5.2.1
(10-01-2017)

Form 1120 (Domestic Corporations)

- (1) Form 1120, U.S. Corporation Income Tax Return, is filed by domestic corporations which are not exempt under IRC 501.

Note: These corporations can be a member of a controlled group and can be included in a consolidated return.

- (2) **Filing Requirement:** To establish a Form 1120 filing requirement, input **01** in the 1120 field.

21.7.13.7.5.2.2
(10-01-2017)
Form 1120-C
(Cooperatives)

- (1) Form 1120-C, U.S. Income Tax Return for Cooperative Associations, is filed by any corporation operating on a cooperative basis under IRC 1381 (including farmers' cooperatives under section 521 whether or not it has taxable income) and allocating amounts to patrons on the basis of business done with or for such patrons.
- (2) **Filing Requirement:** To establish a Form 1120-C filing requirement, input **20** into the 1120 field.

21.7.13.7.5.2.3
(10-01-2017)
Form 1120-SF
(Settlement Funds)

- (1) Form 1120-SF, U.S. Income Tax Return for Settlement Funds, is filed by a corporation which establishes a fund for the principal purpose of settling and paying claims against the electing taxpayer under IRC 468B.
- (2) **Filing Requirement:** To establish a Form 1120-SF filing requirement, input **16** in the 1120 field.

21.7.13.7.5.2.4
(10-01-2017)
Form 1120-H
(Homeowners Associations)

- (1) Form 1120-H, U.S. Income Tax Return for Homeowners Associations, is filed by a Homeowners Association as an election under IRC 528.
- (2) The election to file a Form 1120-H must be made separately for each tax year and generally must be made by the due date of the return, including extensions.

Note: If the Homeowners Association does not elect to file Form 1120-H, it can file either Form 1120, or file for tax exemption under IRC 501(c)(4), Form 990.

- (3) **Filing Requirement:** To establish a Form 1120-H filing requirement, input **10** in the 1120 field.

21.7.13.7.5.2.5
(10-01-2017)
Form 1120-IC-DISC
(Interest Charge Domestic International Sales Corporations)

- (1) Form 1120-IC-DISC, Interest Charge Domestic International Sales - Corporation Return, is an information return filed by Interest Charge Domestic International Sales Corporations (IC-DISCs), former DISCs, and former IC-DISCs who make an election to be an 1120-IC-DISC. A Form 1120 filing requirement is established for these taxpayers during initial EIN assignment. To establish a Form 1120 filing requirement, input **01** in the 1120 field.
- (2) The election is made by filing Form 4876-A, Election to Be Treated as an Interest Charge DISC. Once the taxpayer files Form 4876-A and it is approved, BMF Entity will update the filing requirement to Form 1120-IC-DISC.

21.7.13.7.5.2.6
(10-01-2017)
Form 1120-F (Foreign Corporations)

- (1) Processing of Form 1120-F, U.S. Income Tax of a Foreign Corporation, is centralized at the Ogden campus.
- (2) It is filed by a foreign corporation doing business in the United States.

Exception: Certain foreign corporations are required to file one of the following returns, instead of Form 1120-F:

- Form 1120-FSC, U.S. Tax Return of a Foreign Sales Corporation, if filing as a foreign sales company under former IRC 922(a).

Note: No corporation may elect to be a FSC or a small FSC after September 30, 2000.

- Form 1120-L, U.S. Life Insurance Company Income Tax Return, (if filing as a foreign life insurance company), or
- Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return, (if filing as a foreign property and casualty insurance company).

(3) To establish a Form 1120-F filing requirement, input **06** in the 1120 field.

21.7.13.7.5.2.7
(10-01-2017)

Form 1120-FSC (Foreign Sales Corporations)

- (1) Processing of Form 1120-FSC is centralized at the Ogden campus. See IRM 21.7.13.7.5.2.6, Form 1120-FSC (Foreign Sales Corporations).
- (2) To establish this filing requirement, input **06** in the 1120 field.

21.7.13.7.5.2.8
(10-01-2017)

Form 1120-L (Life Insurance Companies)

- (1) Form 1120-L is filed by:
- Domestic life insurance companies, and
 - Foreign corporations carrying on an insurance business within the United States that would qualify as life insurance companies if they were U.S. corporations
- Exception:** If a company qualifies for an exemption as a benevolent life insurance company under IRC 501(c), it must file Form 990.

(2) **Filing Requirement:** To establish a Form 1120-L filing requirement, input **03** in the 1120 field.

21.7.13.7.5.2.9
(10-01-2005)

Form 1120-ND (Nuclear Decommissioning Funds)

- (1) Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons, is filed by nuclear decommissioning funds under IRC 468A to report contributions received, income earned, the administrative expenses of operating the fund, and the tax on the income earned.
- (2) The tax year must be the same as that of the creating public utility.
- (3) **Filing Requirement:** To establish this filing requirement, input **11** in the 1120 field.

21.7.13.7.5.2.10
(10-01-2017)

Form 1120-PC (Property and Casualty Insurance Companies)

- (1) Form 1120-PC is filed by domestic property and casualty (non-life insurance) companies and any foreign corporation that would qualify as a non-life insurance company under IRC 831 if it were a U.S. Corporation.

Note: These companies can be members of a controlled group and can be included in a consolidated return.

Exception: Certain small mutual and stock non-life insurance companies that qualify for an exemption under IRC 501(c)(15) must file Form 990 instead.

(2) **Filing Requirement:** To establish this filing requirement, input **04** in the 1120 field.

21.7.13.7.5.2.11
(10-01-2017)

Form 1120-POL (Political Organizations)

- (1) Processing of Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, is centralized at the Ogden campus.
- (2) Political parties, campaign committees for candidates for federal, state or local office, and political action committees are all political organizations subject to tax under IRC 527. These organizations use Form 1120-POL to report their political organization taxable income and income tax liability. Additionally, many of these organizations are tax-exempt and also file one of the Form 990 series information returns.
- (3) **Filing Requirement:** To establish this filing requirement, input **09** in the 1120 field.

21.7.13.7.5.2.12
(10-01-2017)

Form 1120-RIC (Regulated Investment Companies)

- (1) Form 1120-RIC, U.S. Income Tax Return For Regulated Investment Companies, is filed by a Regulated Investment Company (RIC).
Note: A RIC cannot file a consolidated return.
- (2) The Tax Reform Act of 1986 requires that a RIC having more than one fund (defined for this purpose as a segregated portfolio of assets) have a separate EIN and file a separate return for each fund.
- (3) **Filing Requirement:** To establish this filing requirement, input **17** in the 1120 field.

21.7.13.7.5.2.13
(10-01-2017)

Form 1120-REIT (Real Estate Investment Trust)

- (1) Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts, is filed by an entity that elects to be treated as (and meets the requirements to be taxed as) a Real Estate Investment Trust (REIT) or has made a valid election for a prior tax year.
Note: A REIT cannot be a member of a consolidated return.
- (2) Once the election is made, it remains in effect until it is terminated or revoked.
- (3) A REIT election:
 - Automatically terminates for any year the entity is not a qualified REIT, or
 - Must be revoked by a taxpayer upon filing a statement on or before the 90th day after the first day of the tax year for which the revocation is to be effective
- (4) **Filing Requirement:** To establish this filing requirement, input **18** in the 1120 field.

21.7.13.7.5.2.14
(10-01-2017)

Form 1120-S (S Corporations)

- (1) Form 1120-S, U.S. Income Tax Return for an S Corporation, is filed by a corporation that has elected to be taxed as a Small Business (S) Corporation by filing Form 2553, Election by a Small Business Corporation, or an LLC partnership requesting to be taxed as an S-Corp.

Reminder: Form 1120S filing requirements are not assigned by AM EIN Assignment employees.

- (2) Once an election is made, it stays in effect until it is terminated or revoked. An S Corporation terminates automatically if:
- The corporation is no longer a small business corporation under IRC 1362(d)(2)
 - For three consecutive tax years the corporation has both subchapter C earnings and profits and gross receipts, more than 25 percent which are derived from passive investment income, or
 - It is revoked by the shareholders who own a majority of the stock in the corporation, and consent to a revocation

Note: If an S Corporation election terminates or has been revoked, the entity cannot re-elect to be taxed as an S Corporation until the fifth taxable year after the termination or revocation is effective, unless the commissioner consents in less than five years.

21.7.13.7.6
(10-01-2005)
**BNCHG Filing
Requirement Input**

- (1) This subsection contains valid input for the various filing requirements fields on the BNCHG screen.

21.7.13.7.6.1
(05-06-2005)
**941 BNCHG Filing
Requirement Input**

- (1) A 941 filing requirement indicates that a taxpayer is required to file Employers Quarterly Federal Tax Return (Withholding and FICA Taxes).
- (2) The table below identifies valid BNCHG input codes for a Form 941 filing requirement input, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 941 filing requirement	00	N/A
Form 941 required (other than employment code "F") required quarterly	01	Form 940 filing requirement <i>must</i> be 1 or 2. Exception: A Form 940 filing requirement is not required for employment codes "G," "W," or "T."
Form 941 for employment code "F" required quarterly	02	Employment code must be "F."
Form 941SS filer: Virgin Islands, Guam, and American Samoa	06	Location code <i>must</i> be 6600 or 9800
Form 941 Puerto Rico Filer	07	Form 940 filing requirement <i>must</i> be 7.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Form 941M (civil filer) required monthly	10	Form 940 filing requirement <i>must</i> be 1 or 2. Exception: A Form 940 filing requirement is not required for employment codes "G," "W," or "T".
Form 941 Seasonal or intermittent filer	11	<ul style="list-style-type: none"> If an employment code is present, it <i>must</i> be "T," "S," "M," "W," or If an employment code is <i>not</i> present, Form 940 filing requirement <i>must</i> be 1 or 2.
Form 941 SS Seasonal or intermittent filer	13	Location Code <i>must</i> be 6600.
Form 941PR Seasonal or intermittent filer	14	<ul style="list-style-type: none"> Location Code <i>must</i> be 6600. If an employment code is not present, Form 940 filing requirement <i>must</i> be 7.

21.7.13.7.6.2
(10-01-2005)

Form 940 BNCHG Filing Requirement Input

- (1) A Form 940 filing requirement indicates that a taxpayer is required to file an Employers Annual Federal Unemployment Tax Return.
- (2) The table below identifies valid BNCHG input codes for a Form 940 filing requirement, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 940 filing requirement	0	N/A
Form 940 required	1	Form 941 filing requirement <i>must</i> be 01, 09, or 10 OR Form 943 filing requirement <i>must</i> be 1.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Indian Tribal Government/State Compliant (Not Required to File Form 940)	3	<ul style="list-style-type: none"> Employment code <i>must</i> be "I." A Form 941 or Form 943 filing requirement must be input.
Indian Tribal Government/ Non-Compliant (Required to File Form 940)	4	<ul style="list-style-type: none"> Employment code must be "I." A Form 941 or Form 943 filing requirement must be input.
Form 940 Puerto Rico Filer (Spanish Return)	7	Form 941 or Form 943 filing requirement <i>must</i> be 7.

21.7.13.7.6.3
(10-01-2005)

Form 943 BNCHG Filing Requirement Input

- (1) A Form 943 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return for Agricultural Employees.
- (2) The table below identifies valid BNCHG input codes for a Form 943 filing requirement, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 943 filing requirement	0	N/A
Form 943 required	1	Wages Paid Date <i>must</i> be present.
Form 943 Puerto Rico filer	7	<ul style="list-style-type: none"> Location Code <i>must</i> be 6600, and Wages Paid Date <i>must</i> be present.

21.7.13.7.6.4
(10-01-2020)

Form 944 BNCHG Filing Requirement Input

- (1) A Form 944 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return.
- (2) The table below identifies valid BNCHG input codes for a Form 944 filing requirement. See IRM 3.13.2.7.3.2, CC ENREQ/BNCHG, for additional information.

Filing Requirement	BNCHG Input Code
Delete Form 944 existing filing requirement	00

Filing Requirement	BNCHG Input Code
Form 944 required	0-9 <ul style="list-style-type: none"> Form 944 = 01, 02, 03, 11 Form 944 SS = 06, 13 Form 944 PR = 07, 14

21.7.13.7.6.5
(10-01-2005)

Form 945 BNCHG Filing Requirement Input

- (1) A Form 945 filing requirement indicates that a taxpayer is required to file an Annual Withheld Income Tax return.
- (2) The table below identifies valid BNCHG input codes for a Form 945 filing requirement.

Filing Requirement	BNCHG Input Code
Delete Form 945 existing filing requirement	0
Form 945 required	1 Note: Establish a Form 945 filing requirement <i>only</i> if the Entity function can determine, or the taxpayer indicates, that they are liable to file a Form 945.

21.7.13.7.6.6
(10-01-2007)

Form 1041 BNCHG Filing Requirement Input

- (1) A Form 1041 filing requirement indicates that a taxpayer is required to file a U.S. Income Tax Return for Trusts and Estates.
- (2) The table below identifies valid BNCHG input codes for a Form 1041 filing requirement, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 1041 filing requirement	0	N/A
Form 1041 required	1	<ul style="list-style-type: none"> Fiscal Year Month <i>must</i> be present. A filing requirement for Form 1065 or Form 1120 <i>must not</i> be present.

21.7.13.7.6.7
(10-01-2005)

Form 1065 BNCHG

Filing Requirement Input

- (1) A Form 1065 filing requirement indicates that a taxpayer is required to file a U.S. Return of Partnership Income.
- (2) The table below identifies valid BNCHG input codes for a Form 1065 filing requirement, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 1065 filing requirement	0	N/A
Form 1065 required	1	<ul style="list-style-type: none"> Fiscal Year Month must be present. A filing requirement for Form 1041 or Form 1120 must <i>not</i> be present.

21.7.13.7.6.8
(02-20-2013)

Form 1120 BNCHG Filing Requirement Input

- (1) An Form 1120 filing requirement indicates that a taxpayer is required to file a U.S. corporate tax return.
- (2) **Other BNCHG Requirements:**
- A Fiscal Year Month must be present.
 - A filing requirement for Form 1065, Form 1066, or Form 1041 must *not* be present.
- (3) The table below identifies valid BNCHG input codes for an Form 1120 filing requirement.

Filing Requirement	BNCHG Input Code
Delete existing Form 1120 filing requirement	00
Form 1120, U.S. Corporation Income Tax Return, required	01 or 07
Form 1120-L, U.S. Life Insurance Company Income Tax Return, required	03
Form 1120-PC, U. S. Property and Casualty Insurance Company Income Tax Return Form, required	04
Form 1120-F, <i>Income Tax Return of a Foreign Corporation Employer</i> , required	06
Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, required	09
Form 1120-H, U. S. Income Tax Return for Homeowners Associations, required	10

Filing Requirement	BNCHG Input Code
Form 1120-ND, Return for Nuclear De-commissioning Funds and Certain Related Persons, required	11
Form 1120-FSC, U. S. Income Tax Return of a Foreign Sales Corporation, required	06 Note: The input campus <i>must</i> be Ogden.
Form 1120-SF, U. S. Income Tax Return for Settlement Funds (under 468B)	16
Form 1120-RIC, U.S. Tax Return for Regulated Investment Companies, required	17
Form 1120-REIT, U. S. Income Tax Return for Real Estate Investment Trusts, required	18

21.7.13.7.6.9
(10-01-2005)

Form 720 BNCHG Filing Requirement Input

- (1) A Form 720 filing requirement indicates that a taxpayer is required to file a Quarterly Federal Excise Tax Return.
- (2) The table below identifies valid BNCHG input codes for a Form 720 filing requirement.

Note: A filing requirement of Form 720 is valid with all other filing requirements.

Filing Requirement	BNCHG Input Code
Delete existing Form 720 filing requirement	0
Form 720 required quarterly.	1
Casual Form 720 filer. Return not required quarterly.	4
Payment on Form 720 required monthly.	9 Note: Transaction Code cannot be 000.

21.7.13.7.6.10
(10-01-2005)

Form 730 BNCHG Filing Requirement Input

- (1) A Form 730 filing requirement indicates that a taxpayer is required to file a Monthly Tax Return for Wagers.

- (2) The table below identifies valid BNCHG input codes for Form 730 filing requirement input, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 730 filing requirement	0	N/A
Form 730 required	1	An Form 11-C filing requirement must also be present. Exception: An Form 11-C is <i>not</i> required for employment code "1."

21.7.13.7.6.11
(10-01-2005)

Form 11-C BNCHG Filing Requirement Input

- (1) A Form 11-C filing requirement indicates that a taxpayer is required to file an Occupational Tax and Registration Return for Wagering.
- (2) The table below identifies valid BNCHG input codes for a Form 11-C filing requirement, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 11-C filing requirement	0	N/A
Form 11-C required	1	N/A

21.7.13.7.6.12
(10-01-2005)

Form CT-1 BNCHG Filing Requirement Input

- (1) A Form CT-1 filing requirement indicates that a taxpayer is required to file an Employer's Annual Railroad Retirement Tax Return.
- (2) The table below identifies valid BNCHG input codes for a Form CT-1 filing requirement.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form CT-1 filing requirement	0	N/A
Form CT-1 required for a local lodge or subordinate unit of a parent railway company.	1	A Railroad Retirement number must also be present.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Form CT-1 required for a parent railway organization.	2	A Railroad Retirement number must also be present.

21.7.13.7.6.13
(10-01-2005)

Form 1066 BNCHG

Filing Requirement Input

- (1) A Form 1066 filing requirement indicates that the taxpayer is required to file a U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- (2) The table below identifies valid BNCHG input codes for a Form 1066 filing requirement, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 1066 filing requirement	0	N/A
Form 1066 required	1	<ul style="list-style-type: none"> Fiscal Year Month must be 12. A filing requirement for Form 1041 or Form 1120 must <i>not</i> be present.

21.7.13.7.6.14
(10-01-2005)

Form 1042 BNCHG

Filing Requirement Input

- (1) A Form 1042 filing requirement indicates that the taxpayer is required to file an Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- (2) The table below identifies valid BNCHG input codes for a 1042 filing requirement.

Filing Requirement	BNCHG Input Code
Delete existing Form 1042 filing requirement	0
Form 1042 required	1

21.7.13.7.6.15
(10-01-2005)

Form 5227 BNCHG

Filing Requirement Input

- (1) A Form 5227 filing requirement indicates that the taxpayer is required to file a Split Interest Trust Information Return.
- (2) Input a **0** to delete an existing Form 5227 filing requirement.

Note: A Form 5227 filing requirement can only be input using EOCHG.

21.7.13.7.6.16
(10-01-2005)

Form 990 BNCHG Filing Requirement Input

- (1) A Form 990 filing requirement indicates that the taxpayer is required to file a Return of Organization Exempt From Income Tax.
- (2) Input a **0** to delete an existing Form 990 filing requirement.

Note: A Form 990 filing requirement can only be input using EOCHG.

21.7.13.7.6.17
(11-30-2007)

Form 1120-C BNCHG Filing Requirement Input

- (1) Form 1120-C, U.S. Income Tax Return for Cooperative Associations, is filed by any corporation operating on a cooperative basis under IRC 1381 (including farmers' cooperatives under section 521 whether or not it has taxable income) and allocating amounts to patrons on the basis of business done with or for such patrons. Form 1120-C replaced Form 990-C effective January 1, 2007.
- (2) Input a **20** to establish a Form 1120-C filing requirement.

21.7.13.7.6.18
(10-01-2005)

Form 990-T BNCHG Filing Requirement Input

- (1) A Form 990-T filing requirement indicates that the taxpayer is required to file an Exempt Organization Business Income Tax Return.
- (2) Input a **0** to delete an existing Form 990-T filing requirement.

Note: A Form 990-T filing requirement can only be input using EOCHG.

21.7.13.7.6.19
(10-01-2005)

Form 990-PF BNCHG Filing Requirement Input

- (1) A Form 990-PF filing requirement indicates that the taxpayer is required to file a Return of Private Foundation.
- (2) Input a **0** to delete an existing Form 990-PF filing requirement.

Note: A Form 990-PF filing requirement can only be input using EOCHG.

21.7.13.7.6.20
(10-01-2005)

Form 706GS(D) BNCHG Filing Requirement Input

- (1) A Form 706GS(D) (Rev. June 2019) (irs.gov) filing requirement indicates that the taxpayer is required to file a Generation Skipping Transfer Tax Return for Distributions .
- (2) The table below identifies valid BNCHG input codes for a Form 706GS(D) filing requirement, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 706GS(D) filing requirement	0	N/A
Form 706GS(D) required	1	If the input is to a BMF SSN account, the Master File Tax (MFT) code must be 78.

21.7.13.7.6.21
(10-01-2005)

Form 706GS(T) BNCHG Filing Requirement Input

- (1) A Form 706GS(T) filing requirement indicates that the taxpayer is required to file a Generation Skipping Transfer Tax Return for Terminations.

- (2) The table below identifies valid BNCHG input codes for a Form 706GS(T) filing requirement, as well as any additional BNCHG input requirements.

Filing Requirement	BNCHG Input Code	Other BNCHG Input Requirements
Delete existing Form 706GS(T) filing requirement	0	N/A
Form 706GS(T) required.	1	Only filing requirements Form 1041, Form 720, Form 940, Form 941, and/or Form 943 can be present.

21.7.13.7.6.22
(10-01-2005)

BNCHG Filing “Not Required” Input

- (1) A **1** must be input in the not required field when establishing an entity with no filing requirements on the BMF (using TC 000).

21.7.13.7.7
(03-28-2011)

Letters Sent to Taxpayers

- (1) The table below describes common situations that can require a letter to be sent to a taxpayer.

If	Then send
1) A Form SS-4 is missing information necessary for processing	Notice Gatekeeper Web (SNIP) - LTR 0045C Detail Page (irs.gov), EIN Application Requested/Received.
2) A third party requests information, or a change to an account without the proper authorization	Notice Gatekeeper Web (SNIP) - LTR 0135C Detail Page (irs.gov), POA Needed to Furnish Information.
3) Duplicate EINs are assigned to the same account	Notice Gatekeeper Web (SNIP) - LTR 0139C Detail Page (irs.gov), EIN Assigned in Error.
4) <ul style="list-style-type: none"> An EIN has already been assigned, and It is necessary to correspond with a taxpayer about the account 	Notice Gatekeeper Web (SNIP) - LTR 0147C Detail Page (irs.gov), EIN Previously Assigned.
5) An EIN consolidated list has been validated	Notice Gatekeeper Web (SNIP) - LTR 0225C Detail Page (irs.gov), EIN Block Assignment for Trusts and Estates.

If	Then send
6) Primary Name line has been changed Note: Primary Name line changes can only be made by the BMF Entity function	Notice Gatekeeper Web (SNIP) - LTR 0252C Detail Page (irs.gov), Primary Name Line Changes.
7) An entity is no longer doing business and requests cancellation of an EIN	Notice Gatekeeper Web (SNIP) - LTR 0696C Detail Page (irs.gov), Final Return Requested.
8) An address needs to be changed but no formal request has been received (for example, mail to the taxpayer has been returned undeliverable)	Notice Gatekeeper Web (SNIP) - LTR 2475C Detail Page (irs.gov), Address Change Request.
9) If a taxpayer request requires further research, or must be forwarded to another function for processing	Notice Gatekeeper Web (SNIP) - LTR 2645C Detail Page (irs.gov), Interim Letter
10) Referring Taxpayer Inquiry	Notice Gatekeeper Web (SNIP) - LTR 0086C Detail Page (irs.gov), Referring Taxpayer Inquiry/Forms to Another Office.
11) Address change acknowledgement	Notice Gatekeeper Web (SNIP) - LTR 0104C Detail Page (irs.gov), Address Change Acknowledged.

21.7.13.7.8
(10-01-2023)
**Computer-Generated
Notices to Taxpayers**

- (1) The table below identifies EIN notices that are generated by the ERAS (EIN Research and Assignment System) when a new EIN is assigned. Conditions for issuance of the various CP 575 notices are listed in the table below:

CP#	Description
CP 209	EIN Assigned in Error
CP 575A	Notice of New Employer Identification Number Assigned for BMF/EPMF accounts that have one or two name lines and any of the following filing requirements are present: 940, 941, 943, 944, 945, CT-1, 1042, 720, or 1120.
CP 575B	Notice of New Employer Identification Number Assigned for BMF accounts that have one or two name lines and have filing requirements other than 940, 941, 943, 944, 945, CT-1, 1042, 720, or 1120.
CP 575C	Identical to the CP 575A. (Generated when the same conditions are present except the account has three or more name lines.)
CP 575D	Identical to the CP 575B. (Generated when the same conditions are present except the account has three or more name lines.)
CP 575E	The CP 575E generates when no filing requirements are present, there are one or two name lines, and: <ul style="list-style-type: none"> • A foreign address is not present. • The entity is not a sole proprietor, single member limited liability company, or household employer. The notice contains language that is appropriate for non-profit organizations.
CP 575F	This notice generates for non profit organizations when there are three or more name lines.
CP 575G	Notice of New Employer Identification Number Assigned. Generates when no filing requirements are present, there are one or two name lines, and any of the following are true: <ul style="list-style-type: none"> • A foreign address is present • The entity is a sole proprietor • The entity is a single member limited liability company
CP 575H	Identical to the CP 575G. (Generated when the same conditions are present, except the account has three or more name lines.)
CP 575I	Notice of New Employer Identification Number Assigned to a Household Employer with one name line.
CP 575J	Notice of New Employer Identification Number Assigned to a Household Employer with two or more name lines.

CP#	Description
CP 576A	Notice of New Employer Identification Number Assigned from form with no EIN on it
CP 577	Change in Organization for business, Notice of New Employer Identification Number Assigned
CP 580A	Notice of Plan Sponsor on the Form 5500 series returns and business tax returns Employer Identification Number (EIN) Assigned
CP 580B	Notice of Plan Sponsor on the Form 5500 series returns and business tax returns Employer Identification Number (EIN) Assigned
CP 581	Notice of Employer Identification Number (EIN) Assigned to the Plan Sponsor/Employer
CP 582A	Notice of Plan Administrator Employer Identification Number ('EIN) Assigned
CP 582B	Notice of Plan Administrator Employer Identification Number (EIN) Assigned
CP 583A	Notice of Employer Identification Number assigned for an Employee Benefit Trust
CP 583B	Notice of Employer Identification Number assigned for an Employee Benefit Trust

21.7.13.7.9
(10-01-2025)

**Additional Information
Sent to Taxpayers When
an EIN is Assigned**

- (1) Publication 15, (Circular E), Employer's Tax Guide, is mailed to those taxpayers who have employment tax filing requirements.
- (2) All businesses receiving a new EIN are pre-enrolled in the Electronic Federal Tax Payment System.
- (3) Do not send out the above mentioned publication, unless the taxpayer claims they did not receive it and their EIN has posted to Master File.

21.7.13.8
(05-22-2025)

**Introduction to
Enterprise File Storage
(EFS) PEGA**

- (1) The Enterprise File Storage (EFS) *PROD-SSO* application for the Employer Identification Number (EIN) program is known as PEGA, which was implemented October 7, 2024. This allows for Form SS-4 received by fax (domestic and International) to be routed automatically into the PEGA application.
- (2) Work received in PEGA does not change the IRM procedures.
- (3) Cases should continue to be worked in received date order (first in, first out) regardless of being received as paper cases or received within PEGA.
- (4) Guidance on how to use PEGA can be found by researching the EIN Application Guide located on the *EIN Resource Page*. If after researching the guide you still need assistance, please see your lead or manager.
- (5) Following time codes are to be used when working in PEGA.
 - 710-01322 Electronic SS-4

- 710-01323 Electronic Banklist
- 710-01326 Electronic International
- 790-01390 Clerks

(6) General Functionality:

- a. Login: User must first obtain access into EFS/PEGA system by entering a BEARS request *BEARS Access Request - EIN UAT*. Once the bears request has been approved, you can access EFS by clicking the link: *PROD-SSO*.

Note: Users will be disabled after 30 days of inactivity. After 90 days, permissions will be removed in the system. If a user is inactive for over a year, the account will be deleted, and the user must request access via BEARS.

- b. Switch User Roles: Some users will have access to multiple roles.
- c. Home Page: Landing page, user can return to home page by clicking the "Home" icon in the main menu.
- d. My Worklist: Summary list of all work assigned to the user.
- e. Work Queue: Count of unassigned work items available for processing.
- f. Get Next Work: Pulls the case with the earliest IRS Received Date from the available work queue.
- g. Following Work Item: Optional feature that allows a case and access the case throughout the lifecycle of the case.

(7) Dashboard:

- a. Configuring the Dashboard: Ability to customize the dashboard.
- b. My Work: Access work that is assigned to them.
- c. Case Search: Allows a user to search for a Banklist or SS-4 processing request case based on case information, such as Applicant/Organization Name or Responsible Party Name.

(8) Case Menu:

- a. Remarks: User can view, add, or delete remarks on a case.

Note: Remarks can be viewed by anyone; however, users cannot delete the remarks of another user.

- b. Details: users can review the details section at any time to review the SS-4 General Details for Single SS-4 for Domestic, International or Banklist.
- c. Outcomes: Provides a read-only view of the certification records created as part of the application.
- d. History: Provides users with history of a case.
- e. Utility Panel: Users can view, download or upload files or documents on a case.

21.7.13.8.1
(11-18-2024)

Workflow Overview

(1) Primary Workflow is broken into different stages and steps based on type of work.

- a. Initial Intake: Create case from a fax received from the EEfax system. This state is automatic and does not require user interaction.
- b. Review and Input allows a Clerk to review a fax and indicate which type of request has been received.
- c. SS-4 Request Processing: Allows a Tax Examiner to review the fax and input information from the form into the application.

Note: Upon completion of Assignment Processing, the case will resolve based on the selected outcome: Assigned, Previously Assigned, or Rejected.

- d. SS-4 Request Post Processing: Allows a Clerk to review request outcome and return information to the applicant, if necessary.
- e. SS-4 Assignment: Allows a Tax Examiner to record SS-4 and EIN information after assignment.
- f. Banklist Approval Input: Allows an EIN Lead to record information on the organization requesting entry to the Banklist program.
- g. Banklist Processing: Allows a Banklists Clerk to review the fax and input information about the request into the application.

(2) Alternative Workflow:

- a. Manager Misdirected: Allows a Clerk to remove a case for processing that was incorrectly sent to the EIN fax number.
- b. Split File (Resolved-Split): Allows a Clerk to split a fax that was received with 2 or more Forms SS-4.
- c. Manager Review: Allows a Lead Tax Examiner or Manager to provide adjudication to questions on an assignment from Tax Examiner.
- d. Banklist Approval Acceptance: Allows a PPB Approver to review and approve or deny an organization requesting entry to the Banklist program.
- e. Banklist Denied: Allows a PPB Approver to record reason for denying a Banklist request.
- f. Banklist Processing (Split File): Allows a Banklist Clerk to split a fax that was received with 2 or more Consolidated Reports. This will allow separate processing for each form sent to the EIN fax number.
- g. Banklist Processing (Rejected Consolidated Report): Allows a Banklist Clerk to route problem Consolidated Reports to the EIN Lead for rejection.

21.7.13.8.2
(11-18-2024)
EFS PEGA User Roles

(1) PEGA includes the following User Roles:

- IRM 21.7.13.8.2.1, User Role: EIN Clerk
- IRM 21.7.13.8.2.2, User Role: EIN Banklist Clerk
- IRM 21.7.13.8.2.3, User Role: EIN Tax Examiner
- IRM 21.7.13.8.2.4, User Role: Banklist Tax Examiner
- IRM 21.7.13.8.2.5, User Role: International EIN
- IRM 21.7.13.8.2.6, User Role: Manager / Lead / Banklist Lead

21.7.13.8.2.1
(11-18-2024)
User Role: EIN Clerk

- (1) Initial Processing: Reviews fax to determine case type (Domestic or International), and determine type of request.
- (2) Misdirected Applications: User can reroute misdirected faxes from processing and route fax manually.
- (3) Split Case: User can split a single fax into individual Form SS-4 cases.
- (4) Clerical Post-Processing of Form SS-4: Review and processing of completed Form SS-4: EIN Assignments, Faxback, rejected SS-4 and any other documentation needed to be forward to other areas once EIN assigned.
- (5) Route to Manager: Option to send case to lead or manager when requesting clarification on processing a case.

21.7.13.8.2.2

(11-18-2024)

User Role: Banklist Clerk

- (1) Banklist Request Organization: Select or add approved Banklist Organization into PEGA.
- (2) Split Case: Multiple Consolidated reports need to be split apart to create individual cases.
- (3) Banklist Request Details: Validate the Consolidated report before routing to Tax Examiner for processing.
- (4) Separate EIN Assignment for Banklist Processing: Determines if request for a large block of EINs and split.
- (5) Route to Manager: Option to send case to lead or manager when need clarification on processing a case.

21.7.13.8.2.3

(11-18-2024)

User Role: EIN Tax Examiner

- (1) SS-4 Assignment: After initial input of Form SS-4 information record outcome of application: Assigned, Previously Assigned, or Rejected.
- (2) Route to Manager: Option to send the case to lead or manager when requesting clarification.

21.7.13.8.2.4

(11-18-2024)

User Role: Banklist Tax Examiner

- (1) Banklist Assignment: Validate the EINs requested using current procedures and tools. Once EINs processed TE will record outcome into the PEGA, for each EIN requested on the Consolidated Report.
- (2) Banklist Post-Processing: Request for small block routed to Tax Examiner (TE) who completed the assignment of case.
- (3) Route to Manager: Option to send the case to lead or manager when requesting clarification.

21.7.13.8.2.5

(11-18-2024)

User Role: International EIN

- (1) SS-4 Assignment: After initial input of Form SS-4 information record outcome of application: Assigned, Previously Assigned, or Rejected.
- (2) Route to Manager: Option to send the case to lead or manager when requesting clarification.

21.7.13.8.2.6

(11-18-2024)

User Role: Manager / Lead / Banklist Lead

- (1) Manager Inquiry: Employee can route a case to their manager or lead for assistance.
- (2) Unassigned case: Remove case from user's worklist.
- (3) Reassign case: Reassign case from Tax Examiner (TE) or Contact Representative (CSR).
- (4) Banklist Duplicate Check: Duplicate check identified manager or lead will determine if case should be processed or closed as duplicate.
- (5) Unassign case: Remove case from user's worklist.
- (6) Banklist Lead: Review request for new blocks and Command Code BSIGN. Monitor approvals work queue to process new request to join banklist and assign CC BSIGN.
- (7) Available Reports:

- a. Weekly Inventory Report: View starting inventory, receipts, closures and ending inventory for each full week of the selected month and year.
- b. Daily Inventory Report: Display starting inventory, receipts, closures, and ending inventory for each day of the week inclusive of the selected date.
- c. Aging Cases: View open inventory that has aged past the due date.
- d. Average Completion Time of Closure: Review average time for TE/CSR to process inventory.
- e. Closure by Type Report: View closure by type for a selected month.
- f. Number of Fax Receipts by Type: Number of received inventory by program.
- g. Projected Report: Inventory coming due within 2 weeks of the current date.

This Page Intentionally Left Blank

Exhibit 21.7.13-1 (10-01-2007)**ESIGN Fields on IDRS**

ESIGN ..-.....
 MASTER-FILE-IND>. LOC-CD>..00 APPLLCTN-CASE-IDENTIFIER>.....
 NAME-CTRL>.... PRIMARY-NAME>
 CONTINUATION-OF-PRIMARY-NAME>]
 SORT-NAME>
 CARE-OF-NAME>%
 FOREIGN-STREET-ADDRESS>
 MAIL-STREET-OR-FOREIGN-CITY-ZIP>
 MAIL-CITY-STATE-ZIP-OR-FOREIGN-COUNTRY>
 LOCATION-STREET-ADDRESS>
 LOCATION-CITY-STATE>ZIP>
 941>.. 940>. 943>. 945>. 2290>. 1041>. 1065>. 944>..
 1120>.. 720>. 730>. 11C>. CT-1>. 1066>. 1042>. 8804>..
 FYM>.. EMPLOYMNT-CD>. FTD-SUPPRESS-IND>. XREF-TIN-TYPE>. SSN-ITIN-EIN>.....
 SOLE-PROPTR-SSN>...-.-..... NONRESIDENT-ALIEN>MMYYYY RRB-NUM>.....
 NOTICE-INFO-CD>. RETURN-ID>.. RETURN-ID-TAX-PERIOD>MMYYYY PLAN-NUM>... BUSINESS-
 OPERATIONAL-DATE>MMYYYY WAGES-PAID-DATE>MMYYYY DUPLICATE-ADDRESS>N
 EMPLOYEES>.... REASON-APPLIED>. PH>..... PRIOR-EIN>N PRIOR-EIN>.....
 BUSINESS-LOC-COUNTY> < BUSINESS-LOC-STATE>.. POL-ORG>..
 TYPE-OF-ENTITY>.. TYPE-OF-ENTITY-REMARKS> < LLC-IND>..
 PRIN-CKBX>.. PRIN-REMARKS> < REASON-APPL-MSG>
 PRIN-MDSE-SOLD-SERVICE> <
 REMARKS>

Exhibit 21.7.13-2 (10-01-2021)**Acronyms**

An acronym is a word formed from the initial letter or letters of each of the major parts of a compound terms. The following table contains acronyms used in this IRM.

Acronym	Definition
AM	Account Management
BMF	Business Master File
BOD	Business Operation Date
BR	Business Register
CAMC	Cincinnati Account Management Center
CCR	Central Contractor Registration
CC	Command Code
CSR	Customer Service Representative
DOB	Date of Birth
EIN	Employer Identification Number
E-FAX	Electronic Facsimile
EPMF	Employee Plan Master File
ERAS	EIN Research and Assignment System
FYM	Fiscal Year Month
FNMA	Federal National Mortgage Association
GNMA	Government National Mortgage Association
HCSR	Home Care Service Recipient
LLC	Limited Liability Company
ITIN	Individual Taxpayer Identification Number
Mod IEIN	Modernized Internet EIN
NAICS	North American Industry Classification System
OMB	Office of Management & Budget
OPI	Over the Phone Interpreter Service
PII	Personally Identifiable Information
POA	Power of Attorney
POC	Point of Contact
QI	Qualified Intermediary
REIT	Real Estate Investment Trust

Exhibit 21.7.13-2 (Cont. 1) (10-01-2021)

Acronyms

Acronym	Definition
REMIC	Real Estate Mortgage Investment Conduit
RIC	Regulated Investment Company
RRA98	IRS Restructuring and Reform Act
SAM	System for Award Management
SBA	Small Business Association
SSA	Social Security Administration
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TEFRA	Tax Equity and Fiscal Responsibility Act
TE/GE CAS	Tax Exempt/Government Entities Customer Account Service
TPD	Third Party Designee
TS	Taxpayer Services
WPD	Wages Paid Date

