Form **SS-4**

(Rev. December 2001)

Department of the Treasury
Internal Revenue Service

# Application for Employer Identification Number

**(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)**

**► See separate instructions for each line.** **► Keep a copy for your records.**

**EIN**

OMB No. 1545-0003

**Type or print clearly.**

**1** Legal name of entity (or individual) for whom the EIN is being requested

**2** Trade name of business (if different from name on line 1)

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

**4a** Mailing address (room, apt., suite no. and street, or P.O. box)

**5a** Street address (if different) (Do not enter a P.O. box.)

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

**5b** City, state, and ZIP code

**6** County and state where principal business is located

**7a** Name of principal officer, general partner, grantor, owner, or trustor

**7b** SSN, ITIN, or EIN

**8a** **Type of entity** (check only one box)

- ☐ Sole proprietor (SSN) _____
- ☐ Partnership
- ☐ Corporation (enter form number to be filed) ► _____
- ☐ Personal service corp.
- ☐ Church or church-controlled organization
- ☐ Other nonprofit organization (specify) ► _____
- ☐ Other (specify) ►
- ☐ Estate (SSN of decedent) _____
- ☐ Plan administrator (SSN) _____
- ☐ Trust (SSN of grantor) _____
- ☐ National Guard ☐ State/local government
- ☐ Farmers' cooperative ☐ Federal government/military
- ☐ REMIC ☐ Indian tribal governments/enterprises

Group Exemption Number (GEN) ► _____

**8b** If a corporation, name the state or foreign country (if applicable) where incorporated

State

Foreign country

**9** **Reason for applying** (check only one box)

- ☐ Started new business (specify type) ► _____
- ☐ Hired employees (Check the box and see line 12.)
- ☐ Compliance with IRS withholding regulations
- ☐ Other (specify) ►
- ☐ Banking purpose (specify purpose) ► _____
- ☐ Changed type of organization (specify new type) ► _____
- ☐ Purchased going business
- ☐ Created a trust (specify type) ► _____
- ☐ Created a pension plan (specify type) ► _____

**10** Date business started or acquired (month, day, year)

**11** Closing month of accounting year

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

**13** Highest number of employees expected in the next 12 months. **Note:** *If the applicant does not expect to have any employees during the period, enter "-0-."* . . . . . ►

| Agricultural | Household | Other |
|---|---|---|
| | | |

**14** Check **one** box that best describes the principal activity of your business.

☐ Construction ☐ Rental & leasing ☐ Transportation & warehousing ☐ Health care & social assistance ☐ Wholesale–agent/broker
☐ Real estate ☐ Manufacturing ☐ Finance & insurance ☐ Accommodation & food service ☐ Wholesale–other ☐ Retail
☐ Other (specify)

**15** Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.

**16a** Has the applicant ever applied for an employer identification number for this or any other business? . . . . ☐ **Yes** ☐ **No**
**Note:** *If "Yes," please complete lines 16b and 16c.*

**16b** If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.
Legal name ► Trade name ►

**16c** Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.

| Approximate date when filed (mo., day, year) | City and state where filed | Previous EIN |
|---|---|---|
| | | |

**Third Party Designee**

Complete this section **only** if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.

Designee's name

Designee's telephone number (include area code) ( )

Address and ZIP code

Designee's fax number (include area code) ( )

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

Applicant's telephone number (include area code) ( )

Name and title (type or print clearly) ►

Applicant's fax number (include area code) ( )

Signature ► Date ►

**For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 16055N Form **SS-4** (Rev. 12-2001)

# Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.[1] **See also the separate instructions for each line on Form SS-4.**

| IF the applicant... | AND... | THEN... |
|---|---|---|
| Started a new business | Does not currently have (nor expect to have) employees | Complete lines 1, 2, 4a–6, 8a, and 9–16c. |
| Hired (or will hire) employees, including household employees | Does not already have an EIN | Complete lines 1, 2, 4a–6, 7a–b (if applicable), 8a, 8b (if applicable), and 9–16c. |
| Opened a bank account | Needs an EIN for banking purposes only | Complete lines 1–5b, 7a–b (if applicable), 8a, 9, and 16a–c. |
| Changed type of organization | Either the legal character of the organization or its ownership changed (e.g., you incorporate a sole proprietorship or form a partnership)[2] | Complete lines 1–16c (as applicable). |
| Purchased a going business[3] | Does not already have an EIN | Complete lines 1–16c (as applicable). |
| Created a trust | The trust is other than a grantor trust or an IRA trust[4] | Complete lines 1–16c (as applicable). |
| Created a pension plan as a plan administrator[5] | Needs an EIN for reporting purposes | Complete lines 1, 2, 4a–6, 8a, 9, and 16a–c. |
| Is a foreign person needing an EIN to comply with IRS withholding regulations | Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits[6] | Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a–9, and 16a–c. |
| Is administering an estate | Needs an EIN to report estate income on Form 1041 | Complete lines 1, 3, 4a–b, 8a, 9, and 16a–c. |
| Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.) | Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file **Form 1042,** Annual Withholding Tax Return for U.S. Source Income of Foreign Persons | Complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b (if applicable), 8a, 9, and 16a–c. |
| Is a state or local agency | Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581[7] | Complete lines 1, 2, 4a–5b, 8a, 9, and 16a–c. |
| Is a single-member LLC | Needs an EIN to file **Form 8832,** Classification Election, for filing employment tax returns, **or** for state reporting purposes[8] | Complete lines 1–16c (as applicable). |
| Is an S corporation | Needs an EIN to file **Form 2553,** Election by a Small Business Corporation[9] | Complete lines 1–16c (as applicable). |

[1] For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. **A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.**

[2] However, **do not** apply for a new EIN if the existing entity only **(a)** changed its business name, **(b)** elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or **(c)** terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).)

[3] Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

[4] However, IRA trusts that are required to file **Form 990-T,** Exempt Organization Business Income Tax Return, must have an EIN.

[5] A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

[6] Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. **See Rev. Proc. 2000-12.**

[7] See also *Household employer* on page 4. (**Note:** State or local agencies may need an EIN for other reasons, e.g., hired employees.)

[8] Most LLCs **do not** need to file Form 8832. See **Limited liability company (LLC)** on page 4 for details on completing Form SS-4 for an LLC.

[9] An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.