

Note: Form SS-4 begins on the next page of this document.

Attention

Limit of one (1) Employer Identification Number (EIN) Issuance per Business Day

Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service (IRS) will limit Employer Identification Number (EIN) issuance to one per responsible party per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.

Application for Employer Identification Number

Department of the Treasury
Internal Revenue Service

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

EIN

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

| | | | |
|---|--|--|--|
| 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, administrator, 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 (if foreign, see instructions) | 5b City, state, and ZIP code (if foreign, see instructions) | |
| | 6 County and state where principal business is located | | |
| | 7a Name of responsible party | 7b SSN, ITIN, or EIN | |
| 8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | 8b If 8a is "Yes," enter the number of LLC members |
| 8c If 8a is "Yes," was the LLC organized in the United States? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check. | | | |
| <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ | | <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____ | |
| 9b If a corporation, name the state or foreign country (if applicable) where incorporated | State | Foreign country | |
| 10 Reason for applying (check only one box) | | | |
| <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____ | | <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ | |
| 11 Date business started or acquired (month, day, year). See instructions. | 12 Closing month of accounting year | | |
| 13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. | 14 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 Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/> | | |
| 15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ | | | |
| 16 Check one box that best describes the principal activity of your business. | | | |
| <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance | | <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) | |
| 17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. | | | |
| 18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____ | | | |
| 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 ▶ | |

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–8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–14 and 16–18. |
| 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–c (if applicable), 9a, 9b (if applicable), 10–18. |
| Opened a bank account | Needs an EIN for banking purposes only | Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18. |
| Changed type of organization | Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ² | Complete lines 1–18 (as applicable). |
| Purchased a going business ³ | Does not already have an EIN | Complete lines 1–18 (as applicable). |
| Created a trust | The trust is other than a grantor trust or an IRA trust ⁴ | Complete lines 1–18 (as applicable). |
| Created a pension plan as a plan administrator ⁵ | Needs an EIN for reporting purposes | Complete lines 1, 3, 4a–5b, 9a, 10, and 18. |
| 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, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18. |
| Is administering an estate | Needs an EIN to report estate income on Form 1041 | Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18. |
| 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, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18. |
| 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, 9a, 10, and 18. |
| Is a single-member LLC | Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ | Complete lines 1–18 (as applicable). |
| Is an S corporation | Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹ | Complete lines 1–18 (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, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

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 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions 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.