

# Instructions for Form SS-4



(Rev. December 2025)

## Application for Employer Identification Number (EIN)

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

Use these instructions to complete Form SS-4, Application for Employer Identification Number (EIN). Also, see *Do I Need an EIN?* on page 2 of Form SS-4.

### Future Developments


For the latest information related to Form SS-4 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormSS4](https://www.irs.gov/FormSS4).


### What's New

**New location for fax numbers and mailing addresses.** Applying for your EIN electronically, if possible, is recommended. See [How To Apply for an EIN](#), later. If you are faxing or mailing your Form SS-4, you will find the fax numbers and mailing addresses have been moved to [Apply by fax](#) and [Apply by mail](#), respectively, later.

### Purpose of Form

Use Form SS-4 to apply for an EIN. An EIN is a 9-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.

 See Form SS-4 (sp) (Spanish) for the Spanish-language version of Form SS-4.

 An EIN is for use in connection with your business activities only. Don't use your EIN in place of your social security number (SSN) or individual taxpayer identification number (ITIN).


### Reminders


**Apply for an EIN online.** For applicants in the United States or U.S. territories, you can apply for and receive an EIN free of charge on [IRS.gov](https://www.irs.gov). See [How To Apply for an EIN](#), later.

**Keep Form SS-4 information current.** Use Form 8822-B to report changes to your responsible party, address or location. Changes in responsible parties must be reported to the IRS within 60 days.


**File only one Form SS-4.** Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if a sole proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

**EIN applied for, but not received.** If you don't have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. Don't show your SSN as an EIN on returns. If you don't have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

 For information about EINs and federal tax deposits, see Pub. 15.

 To ensure fair and equitable treatment for all taxpayers, EIN issuances are limited to one per responsible party, per day. For trusts, the limitation is applied to the grantor, owner, or trustor. For estates, the limitation is applied to the decedent (decedent estate) or the debtor (bankruptcy estate). This limitation is applicable to all requests for EINs whether online, telephone, fax, or mail.


### How To Apply for an EIN

 The IRS recommends that you apply for your EIN electronically, if possible.

You can apply for an EIN online (only for applicants in the United States or U.S. territories), by telephone (only for applicants outside of the United States or U.S. territories), by fax, or by mail, depending on how soon you need to use the EIN. Use only one method for each entity so you don't receive more than one EIN for an entity.

**Apply for an EIN online.** If you have a legal residence, principal place of business, or principal office or agency in the United States or U.S. territories, you can receive an EIN online and use it immediately to file a return or make a payment. Go to the IRS website at [IRS.gov/EIN](https://www.irs.gov/EIN).

The principal officer, general partner, grantor, owner, trustor, etc., must have a valid taxpayer identification number (SSN, EIN, or ITIN) in order to use the online application. Taxpayers who apply online have an option to view, print, and save their EIN assignment notice at the end of the session. Authorized third-party designees, see [Line 18](#), later.

 If you have NO legal residence, principal place of business, or principal office or agency in the United States or U.S. territories, you can't use the online application to obtain an EIN. Please use one of the other methods to apply.

**Apply by telephone—option available to international applicants only.** If you have NO legal residence, principal place of business, or principal office or agency in the United States or U.S. territories, you may call 267-941-1099 (not a toll-free number), 6:00 a.m. to 11:00 p.m. (Eastern time), Monday through Friday, to obtain an EIN.

The person making the call must be authorized to receive the EIN and answer questions concerning Form SS-4. Complete the Third Party Designee section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

**Note:** It will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from Form SS-4 to establish your account and assign you an EIN. Write the number you're given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax the signed Form SS-4 (including any third-party designee authorization) within 24 hours to the IRS address provided by the IRS representative.



The IRS no longer issues EINs by telephone for domestic taxpayers. Only international applicants can receive an EIN by telephone.

**Apply by fax.** Under the Fax-TIN program, you can receive your EIN by fax generally within 4 business days. Complete and fax Form SS-4 to the IRS using the appropriate fax number below.

- If you have a legal residence, principal place of business, or principal office or agency in one of the 50 states or the District of Columbia, fax the form to 855-641-6935.
- If you **don't** have a legal residence, principal place of business, or principal office or agency in any state or in the District of Columbia (this could occur if you are in a U.S. territory or an international location), fax your form to 855-215-1627 (if within the United States) or 304-707-9471 (if outside the United States).

A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. The numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you.

**Apply by mail.** Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the appropriate address.

If you have a legal residence, principal place of business, or principal office or agency in one of the 50 states or the District of Columbia, mail the form to:

Internal Revenue Service  
Attn: EIN Operation  
Cincinnati, OH 45999

If you **don't** have a legal residence, principal place of business, or principal office or agency in any state or in the District of Columbia (this could occur if you are in a U.S. territory or an international location), mail your form to:

Internal Revenue Service  
Attn: EIN International Operation  
Cincinnati, OH 45999

You will receive your EIN in the mail in approximately 4 weeks. Also, see [Third-party designee](#), later.

Call 800-829-4933 to verify a number or to ask about the status of an application by mail.



Form SS-4 downloaded from [IRS.gov](#) is a fillable form and, when completed, is suitable for faxing or mailing to the IRS.

## How To Get Tax Help, Forms, and Publications



Tax help for your business is available at [IRS.gov/Businesses](#).

You can download or print all of the forms and publications you may need on [IRS.gov/FormsPubs](#). Otherwise, you can go to [IRS.gov/OrderForms](#) to place an order and have forms mailed to you. You should receive your order within 15 business days if the items are available.

## Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4.

- Form 11-C, Occupational Tax and Registration Return for Wagering.
- Form 637, Application for Registration (For Certain Excise Tax Activities).
- Form 720, Quarterly Federal Excise Tax Return.

- Form 730, Monthly Tax Return for Wagers.
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 990-T, Exempt Organization Business Income Tax Return (and Proxy Tax Under Section 6033(e)).
- Instructions for Form 990-T, Exempt Organization Business Income Tax Return.
- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
- Form 1024, Application for Recognition of Exemption Under Section 501(a).
- Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship).
- Schedule F (Form 1040), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, G, J, and K-1, U.S. Income Tax Return for Estates and Trusts.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.
- Instructions for Form 1065, U.S. Return of Partnership Income.
- Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- Instructions for Form 1120, U.S. Corporation Income Tax Return.
- Form 1120-S, U.S. Income Tax Return for an S Corporation.
- Form 2290, Heavy Highway Vehicle Use Tax Return.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8822-B, Change of Address or Responsible Party — Business.
- Form 8832, Entity Classification Election.
- Form 8849, Claim for Refund of Excise Taxes.

For more information about filing Form SS-4 and related issues, see:

- Pub. 15, Employer's Tax Guide.
- Pub. 538, Accounting Periods and Methods.
- Pub. 542, Corporations.
- Pub. 557, Tax-Exempt Status for Your Organization.
- Pub. 583, Starting a Business and Keeping Records.
- Pub. 966, Electronic Choices to Pay All Your Federal Taxes.
- Pub. 1635, Understanding Your EIN.

## Specific Instructions

Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Generally, enter "N/A" on the lines that don't apply.

**Line 1. Legal name of entity (or individual) for whom the EIN is being requested.** Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document. An entry is required.

**Individuals.** Enter your first name, middle initial, and last name. If you're a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Don't use abbreviations or nicknames on line 1.

**Trusts.** Enter the name of the trust as it appears on the trust instrument.

**Estate of a decedent.** Enter the name of the estate. For an estate that has no legal name, enter the name of the decedent followed by "Estate."

**Partnerships.** Enter the legal name of the partnership as it appears in the partnership agreement.

**Corporations.** Enter the corporate name as it appears in the corporate charter or other legal document creating it. Include any corporate entity suffix in the name, such as Inc., Corp., or PC.

**Plan administrators.** Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

**Indian tribal governments/enterprises.** Enter the legal name of the Indian tribal government or tribal enterprise applying for the EIN.

**Line 2. Trade name of business.** Enter the trade name of the business if different from the legal name. The trade name is the “doing business as” (DBA) name.



*Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, use only the legal name (or the trade name) on all tax returns.*

**Line 3. Executor, administrator, trustee, “care of” name.** Enter the appropriate “care of” name.

- **Trusts.** Enter the name of the trustee.
- **Estates.** Enter the name of the executor, administrator, personal representative, or other fiduciary.

**Designated person.** If the entity applying has a designated person to receive tax information, enter that individual's first name, middle initial, and last name as the “care of” person.

**Lines 4a–4b. Mailing address.** Enter the mailing address for the entity's correspondence. If the entity's mailing address is outside the United States or its territories, you must enter the city, province or state, postal code, and the name of the country. Don't abbreviate the country name. If line 3 is completed, enter the address for the executor, trustee, or “care of” person. Generally, this address will be used on all tax returns.

If the entity is filing Form SS-4 only to obtain an EIN for Form 8832, use the same address where you would like to have the acceptance or nonacceptance letter sent.



*File Form 8822-B to report any subsequent changes to the entity's mailing address.*

**Lines 5a–5b. Street address.** Provide the entity's physical address only if different from its mailing address shown on lines 4a–4b. Don't enter a P.O. box number here. If the entity's address is outside the United States or its territories, you must enter the city, province or state, postal code, and the name of the country. Don't abbreviate the country name.

**Line 6. County and state where principal business is located.** Enter the entity's primary physical location.

**Lines 7a–7b. Name of responsible party.** Enter the full name (first name, middle initial, last name, if applicable) and SSN, ITIN, or EIN of the entity's responsible party.



*Unless the applicant is a government entity, the responsible party must be an individual (that is, a natural person), not an entity. If you are applying for an EIN for a government entity, you may enter an EIN for the responsible party on line 7b. Otherwise, you must enter an SSN or ITIN on line 7b.*



*Enter “foreign” or N/A on line 7b if the responsible party doesn't have and is ineligible to obtain an SSN or ITIN. An entry is required.*

**Responsible party defined.** 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 the disposition of its funds and assets.

- For entities with shares or interests traded on a public exchange, or that are registered with the Securities and Exchange Commission, the responsible party:

- (a) If the entity is a corporation, is the principal officer; and
- (b) If the entity is a partnership, is a general partner.

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 publicly traded partnership for which Form SS-4 is filed, then the responsible party of the partnership is the principal 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 representative in a position to legally bind the particular government entity.
- For trusts, the responsible party is a grantor, owner, or trustor.
- For decedent estates, the responsible party is the executor, administrator, personal representative, or other fiduciary.



*File Form 8822-B to report any subsequent changes to responsible party information. Any entity with an EIN is required to report a change in its “responsible party” on lines 8 and 9 within 60 days of the change. See Regulations section 301.6109-1(d)(2)(ii).*

**Lines 8a–8c. Limited liability company (LLC) information.** An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

If the answer to line 8a is “Yes,” enter the number of LLC members on line 8b. If the LLC is owned solely by an individual and his or her spouse in a community property state and they choose to treat the entity as a disregarded entity, enter “1” on line 8b.

By default, a domestic LLC with only one member is disregarded as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (for example, Schedule C (Form 1040)). For more information on single-member LLCs, see [Disregarded entities](#), later.



*If you formed a single-member LLC that will be classified as a disregarded entity, check the “Other” box on line 9a and write “disregarded entity” in the space provided.*

Also, by default, a domestic LLC with two or more members is treated as a partnership.



*If you formed a domestic LLC with two or more members and accept the tax classification of a partnership, check the “Partnership” box on line 9a.*

A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see Form 8832 and its instructions.

If you formed a domestic LLC and will file Form 8832 to elect classification as an association taxable as a corporation, or Form 2553 to elect S corporation status, check the Corporation box for line 9a and write the form number of the return that will be filed (Form 1120 or 1120-S).

By default, a foreign LLC is:

1. A partnership if it has two or more members and at least one member does not have limited liability with respect to the debts or claims against the entity.
2. An association taxable as a corporation if all members have limited liability with respect to the debts or claims against the entity.
3. Disregarded as an entity separate from its owner if it has a single owner that does not have limited liability with respect to the debts or claims against the entity.



*Don't file Form 8832 if the LLC accepts the default classifications above. If the LLC timely files Form 2553, it will be treated as a corporation as of the effective date of the S corporation election as long as it meets all other requirements to qualify as an S corporation. The LLC doesn't need to file Form 8832 in addition to Form 2553. See the Instructions for Form 2553.*

**Line 9a. Type of entity.** Check the box that best describes the type of entity applying for the EIN. If you're an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



This isn't an election for a tax classification of an entity. See [Disregarded entities](#), later.

**Sole proprietor.** Check this box if you file Schedule C or Schedule F (Form 1040) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN or ITIN in the space provided. If you're a nonresident alien with no effectively connected income from sources within the United States, enter "N/A." You don't need to enter an SSN or ITIN.

**Corporation.** This box is for any corporation other than a personal service corporation. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



Unless you are a church, or church-controlled organization, if you are a corporation that is a nonprofit entity, check the "other nonprofit organization box," and specify the purpose. See [Other nonprofit organization](#), later.



If you entered "1120-S" after the Corporation checkbox, the corporation must file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect. Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.

**Personal service corporation.** Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (generally the prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as accounting, actuarial science, architecture, consulting, engineering, health (including veterinary services), law, and the performing arts. For more information about personal service corporations, see the Instructions for Form 1120 and Pub. 542.



If the corporation is recently formed, the testing period begins on the first day of its tax year and ends on the earlier of the last day of its tax year, or the last day of the calendar year in which its tax year begins.

**Other nonprofit organization.** Check the *Other nonprofit organization* box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



If the organization also seeks tax-exempt status, you must file either Form 1023 (or Form 1023-EZ) or Form 1024. See Pub. 557 for more information.

If the organization is covered by a group exemption letter, enter the 4-digit group exemption number (GEN) in the last entry. (Don't confuse the GEN with the 9-digit EIN.) If you don't know the GEN, contact the parent organization. See Pub. 557 for more information about group exemption letters.

If the organization is a section 527 political organization, check the *Other nonprofit organization* box and specify "Section 527 organization" in the space to the right. To be recognized as exempt from tax, a section 527 political organization must electronically file Form 8871, Political Organization Notice of Section 527 Status, within 24 hours of the date on which the organization was established. The organization may also have to file Form 8872, Political Organization Report of Contributions and Expenditures. Form 8872 must be filed electronically. Go to [IRS.gov/PolOrgs](#) for more information.

**Estate.** An estate is a legal entity created as a result of a person's death. Enter the SSN or ITIN of the deceased person in the space provided.

**Plan administrator.** If the plan administrator is an individual, enter the plan administrator's taxpayer identification number (TIN) in the space provided.

**REMIC.** Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

**State/local government.** State and local governments generally have the characteristics of a government, such as powers of taxation, law enforcement, and civil authority. If you're unsure whether or not your organization is a government, search "What are government entities?" at [IRS.gov](#) for clarification.

**Federal government.** The federal government is made up of the Executive, Legislative, and Judicial branches, as well as independent federal agencies. Unions, Veterans of Foreign Wars (VFW) organizations, and political organizations aren't federal agencies.

**Indian tribal government/enterprise.** Check the box for Indian tribal governments/enterprises for a governing body of any tribe, band, community, village, or group of Indians, or (if applicable) Alaska Natives, but only if the Secretary of the Treasury (after consultation with the Secretary of the Interior) determines that the governing body exercises governmental functions.

Similarly, check this box if you are requesting an EIN for a tribal enterprise that is not recognized as a separate entity for federal income tax purposes, for example, a corporation under Section 17 of the Indian Reorganization Act of 1934, or Section 3 of the Oklahoma Indian Welfare Act.

For more information, see Regulations section 301.7701-1(a)(3), Rev. Rul. 94-16, 1994-1 C.B. 19, available at [IRS.gov/pub/irs-tege/rr94\\_16.pdf](#), and Rev. Rul. 94-65, 1994-2 C.B. 14, available at [IRS.gov/pub/irs-tege/rr94\\_65.pdf](#).

**Other.** If not specifically listed, check the *Other* box and enter the type of entity and the type of return, if any, that will be filed (for example, "Common trust fund, Form 1065" or "Created a pension plan"). You **must** specify the type of entity and the type of return, if any, that will be filed. Don't enter "N/A." If you're an alien individual applying for an EIN, see [Lines 7a-7b. Name of responsible party](#), earlier.

• **Household employer.** If you're an individual that will employ someone to provide services in your household, check the *Other* box and enter "Household employer" and your SSN. If you're a trust that qualifies as a household employer, you don't need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

• **Household employer agent.** If you're an agent of a household employer that is a disabled individual or other welfare recipient receiving home care services through a state or local program, check the *Other* box and enter "Household employer agent." For more information, see Rev. Proc. 84-33 and Rev. Proc. 2013-39. If you're a state or local government, also check the state/local government box.

• **QSub.** For a qualified subchapter S subsidiary (QSub) check the *Other* box and specify "QSub." See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, if the QSub election is made pursuant to a reorganization under section 368(a)(1)(F), and [Disregarded entities](#) below.

• **Withholding agent.** If you're a withholding agent required to file Form 1042, check the *Other* box and enter "Withholding agent."

**Disregarded entities.** A disregarded entity is an eligible entity that is treated as an entity not separate from its single owner for income tax purposes. Disregarded entities include single-member limited liability companies (LLCs) and certain qualified foreign entities. See the instructions for Forms 8832 and 8869, and Regulations section 301.7701-3 for more information on domestic and foreign disregarded entities.

The disregarded entity is required to use its name and EIN for reporting and payment of employment taxes; to register for excise tax activities on Form 637; to pay and report excise taxes reported on Forms 720, 730, 2290, and 11-C; to claim any refunds, credits, and payments on Form 8849; and where a U.S. disregarded entity is wholly owned by a foreign person, to file information returns on Form 5472. See the instructions for the employment and excise tax returns and Form 5472 for more information.

Complete Form SS-4 for disregarded entities as follows.

- If a disregarded entity is filing Form SS-4 to obtain an EIN because it is required to report and pay employment and excise taxes, or for non-federal purposes such as a state requirement, check the *Other* box for line 9a and write “Disregarded entity.”
- If the disregarded entity is requesting an EIN for purposes of filing Form 5472, as required under section 6038A for a U.S. disregarded entity that is wholly owned by a foreign person, check the *Other* box for line 9a and write “Foreign-owned U.S. disregarded entity-Form 5472.”
- If the disregarded entity is requesting an EIN for purposes of filing Form 8832 to elect classification as an association taxable as a corporation, or Form 2553 to elect S corporation status, check the *Corporation* box for line 9a and write “Single-member” and the form number of the return that will be filed (Form 1120 or 1120-S).
- If the disregarded entity is requesting an EIN because it has acquired one or more additional owners and its classification has changed to partnership under the default rules of Regulations section 301.7701-3(f), check the *Partnership* box for line 9a.
- If a foreign eligible entity is requesting an EIN for purposes of filing Form 8832 to elect classification as a disregarded entity, check the *Other* box for line 9a and write “foreign disregarded entity.”

**Line 10. Reason for applying.** Check only one box. Don't enter “N/A.” A selection is required.

**Started new business.** Check this box if you're starting a new business that requires an EIN. If you check this box, enter the type of business being started. Don't apply if you already have an EIN and are only adding another place of business.

**Hired employees.** Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. Don't apply if you already have an EIN and are only hiring employees. For information on employment taxes (for example, for family members), see Pub. 15.



*You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using EFTPS. See Pub. 15 and Pub. 966.*

**Banking purpose.** Check this box if you're requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

**Changed type of organization.** Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, “From sole proprietorship to partnership.”

**Purchased going business.** Check this box if you purchased an existing business. Don't use the former owner's EIN unless you became the “owner” of a corporation by acquiring its stock.

**Created a trust.** Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

**Exception.** Don't file this form for certain grantor-type trusts. The trustee doesn't need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payers. However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.



*Don't check this box if you're applying for a trust EIN when a new pension plan is established. Check the Created a pension plan box.*

**Created a pension plan.** Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided. For more information about pension plans, visit IRS.gov and enter “Types of retirement plans” in the search box.



*Check this box if you're applying for a trust EIN when a new pension plan is established. In addition, check the Other box on line 9a and write “Created a pension plan” in the space provided.*

**Other.** Check this box if you're requesting an EIN for any other reason, and enter the reason. For example, a newly formed state government entity should enter “Newly formed state government entity” in the space provided. A foreign-owned U.S. disregarded entity required to file Form 5472 should enter “Foreign-owned U.S. disregarded entity filing Form 5472” in the space provided.

**Line 11. Date business started or acquired.** If you're starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. For foreign applicants, this is the date you began or acquired a business in the United States. If you're changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was funded or the date that the trust was required to obtain an EIN under Regulations section 301.6109-1(a)(2). Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

**Line 12. Closing month of accounting year.** Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

**Individuals.** Your tax year will generally be a calendar year.

**Partnerships.** Partnerships must adopt one of the following tax years.

- The tax year of the majority of its partners.
- The tax year common to all of its principal partners.
- The tax year that results in the least aggregate deferral of income.
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

**REMICs.** REMICs must have a calendar year as their tax year.

**Personal service corporations.** A personal service corporation must generally adopt a calendar year unless it meets one of the following requirements.

- It can establish a business purpose for having a different tax year.
- It elects under section 444 to have a tax year other than a calendar year.

**Trusts.** Generally, a trust must adopt a calendar year except for the following trusts.

- Tax-exempt trusts.
- Charitable trusts.
- Grantor-owned trusts.

**Line 13. Highest number of employees expected in the next 12 months.** Complete each box by entering the number (including zero (-0-)) of *Agricultural*, *Household*, or *Other* employees expected by the applicant in the next 12 months.

If no employees are expected, skip line 14.

**Line 14. Do you want to file Form 944?** If you expect your employment tax liability to be \$1,000 or less in a full calendar year, you're eligible to file Form 944 annually (once each year) instead of filing Form 941 quarterly (every 3 months). Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less in total wages subject to social security and Medicare taxes and federal income tax withholding. For employers in the U.S. territories, generally, if you pay \$6,536 or less in wages subject to social security and Medicare taxes, you're likely to pay \$1,000 or less in employment taxes. If you qualify and want to file Form 944 instead of Forms 941, check the box on line 14. If you don't check the box, then you must file Form 941 for every quarter.



*Once you check the box, you must continue to file Form 944, regardless of the amount of tax shown on your return, until the IRS instructs you to file Form 941.*

For more information on employment taxes, see Pub. 15.

**Line 15. First date wages or annuities were paid.** If the business has employees, enter the date on which the business began to pay wages or annuities. For foreign applicants, this is the date you began to pay wages in the United States. If the business doesn't plan to have employees, enter "N/A."

**Withholding agent.** Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien. For foreign applicants, this is the date you began or will begin to pay income (including annuities) to a nonresident alien in the United States.

**Line 16.** Check the one box on line 16 that best describes the principal activity of the applicant's business. Check the *Other* box (and specify the applicant's principal activity) if none of the listed boxes applies. You must check a box.

**Construction.** Check this box if the applicant is engaged in erecting buildings or engineering projects (for example, streets, highways, bridges, and tunnels). The term "construction" also includes special trade contractors (for example, plumbing, HVAC, electrical, carpentry, concrete, excavation, etc., contractors).

**Real estate.** Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying, or renting real estate for others; or providing related real estate services (for example, appraisal services). Also, check this box for mortgage real estate investment trusts (REITs). Mortgage REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate mortgage assets with gross income of the trust solely derived from interest earned.

**Rental & leasing.** Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment. Also, check this box for equity real estate investment trusts (REITs). Equity REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate assets with gross income of the trust derived from renting real property.

**Manufacturing.** Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is also considered to be manufacturing.

**Transportation & warehousing.** Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sightseeing transportation; or support activities related to transportation.

**Finance & insurance.** Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies or in providing other insurance or employee-benefit related services.

**Health care & social assistance.** Check this box if the applicant is engaged in providing physical, medical, or psychiatric care; or in providing social assistance activities, such as youth centers, adoption agencies, individual/family services, temporary shelters, daycare, etc.

**Accommodation & food services.** Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

**Wholesale-agent/broker.** Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis for goods traded in the wholesale market, usually between businesses.

**Wholesale-other.** Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account, goods used in production, or capital or durable nonconsumer goods.

**Retail.** Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

**Other.** Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

**Line 17.** Use line 17 to describe the applicant's principal line of business in more detail. An entry is required. For example, if you checked the *Construction* box on line 16, enter additional detail such as "General contractor for residential buildings" on line 17. For mortgage REITs, indicate mortgage REIT; and for equity REITs, indicate what type of real property is the principal type (residential REIT, nonresidential REIT, miniwarehouse REIT, etc.).

**Line 18.** Check the applicable box to indicate whether or not the applicant entity applying for an EIN was issued one previously.

**Third-party designee.** Complete this section only if you want to authorize the named individual to answer questions about the completion of Form SS-4 and receive the entity's newly assigned EIN. You must complete the signature area for the authorization to be valid. The designee's authority terminates at the time the EIN is assigned and released to the designee. EINs are released to authorized third-party designees by the method they used to obtain the EIN (online, telephone, or fax); however, the EIN notice will be mailed to the taxpayer.



*If the third-party designee's address or telephone number matches the address or telephone number of the taxpayer, the application must be mailed or faxed.*

**Signature.** When required, the application must be signed by (a) the individual, if the applicant is an individual; (b) the president, vice president, or other principal officer, if the applicant is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization; or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly authorized person (for example, division manager) sign Form SS-4.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder, which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the Internal Revenue Service. If your entity is required to obtain an EIN, you're required to provide all of the information requested on this form. Information on this form may be used to determine which federal tax returns you're required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration (SSA) for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information that applies to your entity. Providing false information could subject you to penalties.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	5 hr., 58 min.
<b>Learning about the law or the form</b> . . . . .	1 hr., 17 min.
<b>Preparing, copying, assembling, and sending the form to the IRS</b> . . . . .	1 hr., 26 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments at [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form SS-4 to this address. Instead, see [How To Apply for an EIN](#) as stated earlier.

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