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.)

OMB No. 1545-0003

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

	1 Lega	al name of entity (or individual) for whom the EIN is being	requested		
arly.	2 Trad	de name of business (if different from name on line 1)	3 Executor,	trustee, "care of" name	2
Type or print clearly	4a Mail	ing address (room, apt., suite no. and street, or P.O. box)	5a Street add	dress (if different) (Do n	ot enter a P.O. box.)
or pri	4b City	, state, and ZIP code	5b City, state	e, and ZIP code	
ype (6 Cou	nty and state where principal business is located	L		
	7a Nam	ne of principal officer, general partner, grantor, owner, or trusto	or 7b SSN	ITIN, or EIN	
8a	Sole Partr Corp Perso Chur Othe	oration (enter form number to be filed) onal service corp. rch or church-controlled organization or nonprofit organization (specify)		REMIC [: :
8b	If a corp	er (specify) poration, name the state or foreign country State cable) where incorporated		Foreiç	gn country
9	Start Hired	ted new business (specify type) ► C Pred employees (Check the box and see line 12.)	hanged type o urchased going reated a trust (new type) ►
0		siness started or acquired (month, day, year)		11 Closing month of	accounting year
2	First dat	te wages or annuities were paid or will be paid (month, da	ıy, year). Note :	If applicant is a withho	olding agent, enter date income will
3	Highest	first be paid to nonresident alien. (month, day, year)			
4	Check one box that best describes the principal activity of your business. Construction Rental & leasing Transportation & warehousing Real estate Manufacturing Finance & insurance Health care & social assistance Wholesale-agent/broker Accommodation & food service Wholesale-other Retail				
5	Indicate	principal line of merchandise sold; specific construction v	work done; pro	ducts produced; or ser	vices provided.
6a	Has the applicant ever applied for an employer identification number for this or any other business?				
6b	-	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 ►			
6c		mate date when, and city and state where, the application nate date when filed (mo., day, year)	n was filed. En nd state where f		dentification number if known. Previous EIN :
		Complete this section only if you want to authorize the named individual	al to receive the en	tity's EIN and answer questio	· · · · · · · · · · · · · · · · · · ·
Third Party Designee		Designee's name			Designee's telephone number (include area code) ()
		Address and ZIP code			Designee's fax number (include area code)
Judger penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true,				t is true, correct, and complete.	Applicant's telephone number (include area code)
Vam	e and title ((type or print clearly) ▶			()
Sian	ature ►		Date	•	Applicant's fax number (include area code) ()

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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. 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.