

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, certain individuals, and others. See instructions.)

EIN
OMB No. 1545-0003

► **Keep a copy for your records.**

Please type or print clearly.	1 Name of applicant (legal name) (see instructions)	
	2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name
	4a Mailing address (street address) (room, apt., or suite no.)	5a Business address (if different from address on lines 4a and 4b)
	4b City, state, and ZIP code	5b City, state, and ZIP code
	6 County and state where principal business is located	
	7 Name of principal officer, general partner, grantor, owner, or trustee—SSN or ITIN may be required (see instructions) ► _____	

**8a** Type of entity (Check only one box.) (see instructions)

**Caution:** If applicant is a limited liability company, see the instructions for line 8a.

- |   |  |
|---|--|
| <input type="checkbox"/> Sole proprietor (SSN) _____                    | <input type="checkbox"/> Estate (SSN of decedent) _____      |
| <input type="checkbox"/> Partnership                                    | <input type="checkbox"/> Personal service corp. _____        |
| <input type="checkbox"/> REMIC  | <input type="checkbox"/> National Guard                      |
| <input type="checkbox"/> State/local government                         | <input type="checkbox"/> Farmers' cooperative                |
| <input type="checkbox"/> Church or church-controlled organization       | <input type="checkbox"/> Trust                               |
| <input type="checkbox"/> Other nonprofit organization (specify) ► _____ | <input type="checkbox"/> Federal government/military         |
| <input type="checkbox"/> Other (specify) ► _____                        | <input type="checkbox"/> Other corporation (specify) ► _____ |

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

State	Foreign country
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**9** Reason for applying (Check only one box.) (see instructions)

<input type="checkbox"/> Started new business (specify type) ► _____	<input type="checkbox"/> Banking purpose (specify purpose) ► _____
<input type="checkbox"/> Hired employees (Check the box and see line 12.)	<input type="checkbox"/> Changed type of organization (specify new type) ► _____
<input type="checkbox"/> Created a pension plan (specify type) ► _____	<input type="checkbox"/> Purchased going business
	<input type="checkbox"/> Created a trust (specify type) ► _____
	<input type="checkbox"/> Other (specify) ► _____

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

**11** Closing month of accounting year (see instructions)

**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-. (see instructions) . . . . . ►

Nonagricultural	Agricultural	Household
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**14** Principal activity (see instructions) ►

**15** Is the principal business activity manufacturing? . . . . .  Yes  No  
 If "Yes," principal product and raw material used ►

**16** To whom are most of the products or services sold? Please check one box.  Business (wholesale)  N/A  
 Public (retail)  Other (specify) ► \_\_\_\_\_

**17a** Has the applicant ever applied for an employer identification number for this or any other business? . . . . .  Yes  No  
**Note:** If "Yes," please complete lines 17b and 17c.

**17b** If you checked "Yes" on line 17a, give applicant's legal name and trade name shown on prior application, if different from line 1 or 2 above.  
 Legal name ► \_\_\_\_\_ Trade name ► \_\_\_\_\_

**17c** 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
_____	_____	_____

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.

Business telephone number (include area code)
Fax telephone number (include area code)

Name and title (Please type or print clearly.) ► \_\_\_\_\_

Signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Note:** Do not write below this line. For official use only.

Please leave blank ►	Geo.	Ind.	Class	Size	Reason for applying
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## General Instructions

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

### Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-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.

**Caution:** An EIN is for use in connection with your business activities only. Do **NOT** use your EIN in place of your social security number (SSN).

### Who Must File

You must file this form if you have not been assigned an EIN before and:

- You pay wages to one or more employees including household employees.
- You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer.
- You are a withholding agent required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). A withholding agent may be 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.
- You file **Schedule C**, Profit or Loss From Business, **Schedule C-EZ**, Net Profit From Business, or **Schedule F**, Profit or Loss From Farming, of **Form 1040**, U.S. Individual Income Tax Return, and have a Keogh plan or are required to file excise, employment, or alcohol, tobacco, or firearms returns.

The following must use EINs even if they do not have any employees:

- State and local agencies who serve as tax reporting agents for public assistance recipients, under Rev. Proc. 80-4, 1980-1 C.B. 581, should obtain a separate EIN for this reporting. See **Household employer** on page 3.
- Trusts, except the following:
  1. Certain grantor-owned trusts. (See the **Instructions for Form 1041**.)
  2. Individual Retirement Arrangement (IRA) trusts, unless the trust has to file **Form 990-T**, Exempt Organization Business Income Tax Return. (See the **Instructions for Form 990-T**.)
- Estates
- Partnerships
- REMICs (real estate mortgage investment conduits) (See the **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit Income Tax Return.)
- Corporations
- Nonprofit organizations (churches, clubs, etc.)
- Farmers' cooperatives
- Plan administrators (A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.)

### When To Apply for a New EIN

**New Business.** If you become the new owner of an existing business, **do not** use the EIN of the former owner. IF YOU ALREADY HAVE AN EIN, USE THAT NUMBER. If you do not have an EIN, apply for one on this form. If you become the "owner" of a corporation by acquiring its stock, use the corporation's EIN.

**Changes in Organization or Ownership.** If you already have an EIN, you may need to get a new one if either the organization or ownership of your business changes. If you incorporate a sole proprietorship or form a partnership, you must get a new EIN. However, **do not** apply for a new EIN if:

- You change only the name of your business,
- You elected on **Form 8832**, Entity Classification Election, to change the way the entity is taxed, or
- A partnership terminates because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (See Regulations section 301.6109-1(d)(2)(iii).) The EIN for the terminated partnership should continue to be used. This rule applies to terminations occurring after May 8, 1997. If the termination took place after May 8, 1996, and before May 9, 1997, a new EIN must be obtained for the new partnership unless the partnership and its partners are consistent in using the old EIN.

**Note:** If you are electing to be an "S corporation," be sure you file **Form 2553**, Election by a Small Business Corporation.

**File Only One Form SS-4.** File only one Form SS-4, regardless of the number of businesses operated or trade names under which a business operates. However, each corporation in an affiliated group must file a separate application.

**EIN Applied for, But Not Received.** If you do not 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. **Do not** show your social security number (SSN) as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area. (See **Where To Apply** below.) Make your check or money order payable to Internal Revenue Service and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN. Send an explanation with the deposit.

For more information about EINs, see **Pub. 583**, Starting a Business and Keeping Records, and **Pub. 1635**, Understanding your EIN.

### How To Apply

You can apply for an EIN either by mail or by telephone. You can get an EIN immediately by calling the Tele-TIN number for the service center for your state, or you can send the completed Form SS-4 directly to the service center to receive your EIN by mail.

**Application by Tele-TIN.** Under the Tele-TIN program, you can receive your EIN by telephone and use it immediately to file a return or make a payment. To receive an EIN by telephone, complete Form SS-4, then call the Tele-TIN number listed for your state under **Where To Apply**. The person making the call must be authorized to sign the form. (See **Signature** on page 4.)

An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it.

Mail or fax (facsimile) the signed SS-4 **within 24 hours** to the Tele-TIN Unit at the service center address for your state. The IRS representative will give you the fax number. The fax numbers are also listed in Pub. 1635.

Taxpayer representatives can receive their client's EIN by telephone if they first send a fax of a completed **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization, to the Tele-TIN unit. The Form 2848 or Form 8821 will be used solely to release the EIN to the representative authorized on the form.

**Application 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 service center address for your state. You will receive your EIN in the mail in approximately 4 weeks.

### Where To Apply

The Tele-TIN numbers listed below will involve a long-distance charge to callers outside of the local calling area and can be used only to apply for an EIN. THE NUMBERS MAY CHANGE WITHOUT NOTICE. Call 1-800-829-1040 to verify a number or to ask about the status of an application by mail.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:

Call the Tele-TIN number shown or file with the Internal Revenue Service Center at:

Florida, Georgia, South Carolina

Attn: Entity Control  
Atlanta, GA 39901  
770-455-2360

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester

Attn: Entity Control  
Holtsville, NY 00501  
516-447-4955

New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont

Attn: Entity Control  
Andover, MA 05501  
978-474-9717

Illinois, Iowa, Minnesota, Missouri, Wisconsin

Attn: Entity Control  
Stop 6800  
2306 E. Bannister Rd.  
Kansas City, MO 64999  
816-926-5999

Delaware, District of Columbia, Maryland, Pennsylvania, Virginia

Attn: Entity Control  
Philadelphia, PA 19255  
215-516-6999

Indiana, Kentucky, Michigan, Ohio, West Virginia

Attn: Entity Control  
Cincinnati, OH 45999  
606-292-5467

Kansas, New Mexico, Oklahoma, Texas	Attn: Entity Control Austin, TX 73301 512-460-7843
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Attn: Entity Control Mail Stop 6271 P.O. Box 9941 Ogden, UT 84201 801-620-7645
California (all other counties), Hawaii	Attn: Entity Control Fresno, CA 93888 209-452-4010
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Attn: Entity Control Memphis, TN 37501 901-546-3920
If you have no legal residence, principal place of business, or principal office or agency in any state	Attn: Entity Control Philadelphia, PA 19255 215-516-6999

## Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (nonapplicable) on the lines that do not apply.

**Line 1.** Enter the legal name of the entity applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

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

**Trusts.** Enter the name of the trust.

**Estate of a decedent.** Enter the name of the estate.

**Partnerships.** Enter the legal name of the partnership as it appears in the partnership agreement. **Do not** list the names of the partners on line 1. See the specific instructions for line 7.

**Corporations.** Enter the corporate name as it appears in the corporation charter or other legal document creating it.

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

**Line 2.** Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" name.

**Note:** Use the full legal name 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, **always** use either the legal name only or the trade name only on all tax returns.

**Line 3.** Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Print or type the first name, middle initial, and last name.

**Line 7.** Enter the first name, middle initial, last name, and SSN of a principal officer if the business is a corporation; of a general partner if a partnership; of the owner of a single member entity that is disregarded as an entity separate from its owner; or of a grantor, owner, or trustor if a trust. If the person in question is an alien individual with a previously assigned individual taxpayer identification number (ITIN), enter the ITIN in the space provided, instead of an SSN. You are not required to enter an SSN or ITIN if the reason you are applying for an EIN is to make an entity classification election (see Regulations section 301.7701-1 through 301.7701-3), and you are a nonresident alien with no effectively connected income from sources within the United States.

**Line 8a.** Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.

**Caution:** This is not an election for a tax classification of an entity. See "Limited liability company" below.

If not specifically mentioned, check the "Other" box, enter the type of entity and the type of return that will be filed (for example, common trust fund, Form 1065). Do not enter N/A. If you are an alien individual applying for an EIN, see the **Line 7** instructions above.

**Sole proprietor.** Check this box if you file Schedule C, C-EZ, or F (Form 1040) and have a Keogh plan, or are required to file excise, employment, or alcohol, tobacco, or firearms returns, or are a payer of gambling

winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

**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.

**Other nonprofit organization.** Check this 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 **Package 1023**, Application for Recognition of Exemption, or **Package 1024**, Application for Recognition of Exemption Under Section 501(a). Get **Pub. 557**, Tax Exempt Status for Your Organization, for more information.

**Group exemption number (GEN).** If the organization is covered by a group exemption letter, enter the four-digit GEN. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get Pub. 557 for more information about group exemption numbers.

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

**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 (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 health, law, accounting, or consulting. For more information about personal service corporations, see the **Instructions for Form 1120**, U.S. Corporation Income Tax Return, and **Pub. 542**, Corporations.

**Limited liability company (LLC).** See the definition of limited liability company in the **Instructions for Form 1065**. An LLC with two or more members can be a partnership or an association taxable as a corporation. An LLC with a single owner can be an association taxable as a corporation or an entity disregarded as an entity separate from its owner. See Form 8832 for more details.

- If the entity is classified as a partnership for Federal income tax purposes, check the "partnership" box.
- If the entity is classified as a corporation for Federal income tax purposes, mark the "Other corporation" box and write "limited liability co." in the space provided.
- If the entity is disregarded as an entity separate from its owner, check the "Other" box and write in "disregarded entity" in the space provided.

**Plan administrator.** If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

**Other corporation.** This box is for any corporation other than a personal service corporation. If you check this box, enter the type of corporation (such as insurance company) in the space provided.

**Household employer.** If you are an individual, check the "Other" box and enter "Household employer" and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the "Other" box and enter "Household employer agent." If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

**QSSS.** For a qualified subsidiary S subsidiary (QSSS) check the "Other" box and specify "QSSS."

**Line 9.** Check only **one** box. Do not enter N/A.

**Started new business.** Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. **Do not** 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. **Do not** apply if you already have an EIN and are only hiring employees. For information on the applicable employment taxes for family members, see **Circular E**, Employer's Tax Guide (Publication 15).

**Created a pension plan.** Check this box if you have created a pension plan and need this number for reporting purposes. Also, enter the type of plan created.

**Note:** Check this box if you are applying for a trust EIN when a new pension plan is established.

**Banking purpose.** Check this box if you are 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, if 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 the type of change made, for example, "from sole proprietorship to partnership."

**Purchased going business.** Check this box if you purchased an existing business. **Do not** use the former owner's EIN. **Do not** apply for a new EIN if you already have one. Use your own EIN.

**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.

**Note: Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."**

**Exception.** Do not file this form for certain grantor-type trusts. The trustee does not 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 payors. See the Instructions for Form 1041 for more information.

**Other (specify).** Check this box if you are requesting an EIN for any reason other than those for which there are checkboxes, and enter the reason.

**Line 10.** If you are 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. Trusts should enter the date the trust was legally created. 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 11.** 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**, Accounting Periods and Methods.

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

**Partnerships.** Partnerships generally 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, or
- In certain cases, some other tax year.

See the **Instructions for Form 1065**, U.S. Partnership Return of Income, for more information.

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

**Personal service corporations.** A personal service corporation generally must adopt a calendar year unless:

- It can establish a business purpose for having a different tax year, or
- 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:

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

**Line 12.** If the business has or will have employees, enter the date on which the business began or will begin to pay wages. If the business does not plan to have employees, enter N/A.

**Withholding agent.** Enter the date you began or will begin to pay income to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

**Line 13.** For a definition of agricultural labor (farmwork), see **Circular A**, Agricultural Employer's Tax Guide (Publication 51).

**Line 14.** Generally, enter the exact type of business being operated (for example, advertising agency, farm, food or beverage establishment, labor union, real estate agency, steam laundry, rental of coin-operated vending machine, or investment club). Also state if the business will involve the sale or distribution of alcoholic beverages.

**Governmental.** Enter the type of organization (state, county, school district, municipality, etc.).

**Nonprofit organization (other than governmental).** Enter whether organized for religious, educational, or humane purposes, and the principal activity (for example, religious organization—hospital, charitable).

**Mining and quarrying.** Specify the process and the principal product (for example, mining bituminous coal, contract drilling for oil, or quarrying dimension stone).

**Contract construction.** Specify whether general contracting or special trade contracting. Also, show the type of work normally performed (for example, general contractor for residential buildings or electrical subcontractor).

**Food or beverage establishments.** Specify the type of establishment and state whether you employ workers who receive tips (for example, lounge—yes).

**Trade.** Specify the type of sales and the principal line of goods sold (for example, wholesale dairy products, manufacturer's representative for mining machinery, or retail hardware).

**Manufacturing.** Specify the type of establishment operated (for example, sawmill or vegetable cannery).

**Signature.** 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 or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate.

### How To Get Forms and Publications

**Phone.** You can order forms, instructions, and publications by phone. Just call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 7 to 15 workdays.

**Personal computer.** With your personal computer and modem, you can get the forms and information you need using:

- IRS's Internet Web Site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov)
- Telnet at [iris.irs.ustreas.gov](http://iris.irs.ustreas.gov)
- File Transfer Protocol at [ftp.irs.ustreas.gov](http://ftp.irs.ustreas.gov)

You can also dial direct (by modem) to the Internal Revenue Information Services (IRIS) at 703-321-8020. IRIS is an on-line information service on FedWorld.

For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 tax products (including many prior year forms) can be purchased from the Government Printing Office.

**CD-ROM.** To order the CD-ROM call the Superintendent of Documents at 202-512-1800 or connect to [www.access.gpo.gov/su\\_docs](http://www.access.gpo.gov/su_docs)

**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. Information on this form may be used to determine which Federal tax returns you are required to file and to provide you with related forms and publications. We disclose this form to the Social Security Administration for their use in determining compliance with applicable laws. We will be unable to issue an EIN to you unless you provide all of the requested information which applies to your entity.

You are 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> . . . . .	7 min.
<b>Learning about the law or the form</b> . . . . .	19 min.
<b>Preparing the form</b> . . . . .	45 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	20 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 write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To Apply** on page 2.

