

Instructions for Form SS-4

(Rev. January 2009)

Application for Employer Identification Number



Department of the Treasury
Internal Revenue Service

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

What's New

Disregarded entities. Beginning in 2008, disregarded entities, including single-member limited liability companies (LLCs) that are disregarded as separate from their owner and qualified subchapter S subsidiaries, are required to file certain excise tax returns using the disregarded entity's name and EIN rather than its owner's name and EIN. This new filing requirement for disregarded entities also applies to employment tax returns, effective for wages paid on or after January 1, 2009. Disregarded entities not previously needing an EIN may now need to obtain an EIN for the payment and reporting of these taxes. See *Disregarded entities* on page 4 for details.

General Instructions

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

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.



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).

Reminders

Apply online. Generally, you can apply for and receive an EIN online using the Internet. See *How To Apply* later.



This is a free service offered by the Internal Revenue Service at www.irs.gov. Beware of websites on the Internet that charge for this free service.

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 the 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 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 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 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.

Electronic filing and payment. Now, more than ever before, businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, IRS offers you convenient programs to make filing and paying easier. Spend less time and worry on taxes and more time running your business. Use e-file and the Electronic Federal Tax Payment System (EFTPS) to your benefit.

- For e-file, visit www.irs.gov for additional information.
- For EFTPS, visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477, 1-800-733-4829 (TDD), or 1-800-244-4829 (Spanish).

Federal tax deposits. New employers that have a federal tax obligation will be pre-enrolled in the Electronic Federal Tax Payment System (EFTPS). EFTPS allows you to make all of your federal tax payments online at www.eftps.gov or by telephone. Shortly after we have assigned you your EIN, you will receive instructions by mail for activating your EFTPS enrollment. You will also receive an EFTPS Personal Identification Number (PIN) that you will use to make your payments, as well as instructions for obtaining an Internet password you will need to make payments online.

If you are not required to make deposits by EFTPS, you can use Form 8109, Federal Tax Deposit (FTD) Coupon, to make deposits at an authorized depository. If you would like to receive Form 8109, call 1-800-829-4933. Allow 5 to 6 weeks for delivery. For more information on federal tax deposits, see Pub. 15 (Circular E), Employer's Tax Guide.

How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

Online. Taxpayers and authorized third party designees located within the United States and U.S. possessions can receive an EIN online and use it immediately to file a return or make a payment. Go to the IRS website at www.irs.gov/businesses and click on *Employer ID Numbers*.



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 will receive the EIN but the notice will be mailed to the applicant.)



Applicants who are not located within the United States or U.S. possessions cannot use the online application to obtain an EIN. Please use one of the other methods to apply.

Telephone. You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at 1-800-829-4933. The hours of operation are 7:00 a.m. to 10:00 p.m. local time (Pacific time for Alaska and Hawaii). The person making the call must be authorized to sign the form or be an authorized designee. See *Third Party Designee* and *Signature* on page 6. Also see the *TIP* on page 2.

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.

CSC order #
Application for Employer Identification Number

OMB No. 1545-0003

(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 <i>Free Agent of Lions Club OREGON Springfield LIONS FOUNDATION</i>					
	2	Trade name of business (if different from name on line 1)	3	Executor, administrator, trustee, "care of" name <i>FOUNDATION</i>			
	4a	Mailing address (room, apt., suite no. and street, or P.O. box) <i>P.O. 625</i>	5a	Street address (if different) (Do not enter a P.O. box.) <i>? 4006</i>			
	4b	City, state, and ZIP code (if foreign, see instructions) <i>SAFD OR 97477</i>	5b	City, state, and ZIP code (if foreign, see instructions)			
	6	County and state where principal business is located <i>P.O. 3PFD ? AVENUE 4006</i>					
	7a	Name of responsible party <i>? use old name</i>	7b	SSN, ITIN, or EIN			
	8a	Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" 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 checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ <i>Public Benefit</i> <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 <i>OR 5600</i>	Foreign country				
10	Reason for applying (check only one box) <input checked="" type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ <i>2</i> <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (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) ▶ _____						
11	Date business started or acquired (month, day, year). See instructions.		12	Closing month of accounting year <i>June/July</i>			
13	Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table border="1"><tr><td>Agricultural <i>0</i></td><td>Household <i>0</i></td><td>Other <i>0</i></td></tr></table>		Agricultural <i>0</i>	Household <i>0</i>	Other <i>0</i>	14	If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 941 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"/>
Agricultural <i>0</i>	Household <i>0</i>	Other <i>0</i>					
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) ▶ <i>W/A</i>						
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"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> Other (specify) <i>non profit</i> <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail						
17	Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <i>Food raising for sight/hearing impaired children / Adults relocated</i>						
18	Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" 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 <i>CSC</i>		Designee's telephone number (include area code) <i>(800) 927-9801</i>				
	Address and ZIP code <i>2711 Centerville Rd, Wilmington, DE 19808-1645</i>		Designee's fax number (include area code) <i>(302) 636-5455</i>				
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 ▶				

Order#: _____

The Internal Revenue Service (IRS) requires this information to supplement your answer to item #16 on the SS4 application form.

Complete the six questions below.

1. Does your business own a highway motor vehicle with a taxable gross weight of 55,000 pounds or more? ☐ yes ☐ no
2. Does your business involve gambling/wagering? ☐ yes ☐ no
3. Does your business need to file Form 720 (Quarterly Federal Excise Tax Return)? ☐ yes ☐ no
4. Does your business sell or manufacture alcohol, tobacco, or firearms? ☐ yes ☐ no
5. Do you have, or expect to have, any employees who will receive Form W-2 in the next 12 months? ☐ yes ☐ no
6. If you own an LLC with two-members, are the members husband and wife? ☐ If yes, see below ☐ no ☐ n/a
If yes, select one: ☐ We elect to be classified as a multi-member LLC
☐ We elect to be classified as a single-member LLC

From the options below, select the category that best describes your business. This should correspond to your answer to item #16 on the SS4 application form. Check item that applies to the category you selected.

ACCOMMODATIONS: ☐ Casino/Hotel ☐ Hotel ☐ Motel
☐ Other; specify: _____

CONSTRUCTION: Do you focus on a single construction trade?
☐ YES; specify: _____
☐ NO; specify primary activity: ☐ New residential properties ☐ Remodeling
☐ Non-residential properties; specify: _____
☐ Other structures; specify: _____

FINANCE: ☐ Commodities broker ☐ Credit card issuing ☐ Investment advice ☐ Investment club
☐ Investment holding ☐ Mortgage broker (agent for selling mortgages)
☐ Mortgage company (lending funds with real estate as collateral) ☐ Portfolio management
☐ Sales financing ☐ Securities broker ☐ Trust administration ☐ Venture capital company
☐ Other; specify: _____

FOOD SERVICE: ☐ Bar ☐ Bar and restaurant ☐ Catering service ☐ Coffee shop ☐ Fast food restaurant
☐ Full service restaurant ☐ Ice cream shop ☐ Mobile food service
☐ Other; specify: _____

HEALTH CARE: Do you have medical practitioners (M.D., D.O.)?
☐ YES; specify: ☐ Medical doctor ☐ Psychiatrist ☐ Other; specify: _____
☐ NO; specify: ☐ Chiropractor ☐ Dentist ☐ HMO medical center ☐ Hospital
☐ Kidney dialysis center ☐ Optometrist ☐ Outpatient care center ☐ Podiatrist
☐ Psychologist ☐ Other mental health practitioner; specify: _____
☐ Other; specify: _____

INSURANCE: ☐ Insurance carrier ☐ Insurance agent or broker
☐ Other; specify: _____

Order#: _____

MANUFACTURING: What are the goods manufactured & materials used (example - wood furniture)?
Specify: _____

REAL ESTATE: ☐ I rent or lease property that I own ☐ I rent residential real estate
☐ I rent commercial, industrial, or other real estate ☐ I use capital to build property
☐ I focus on a single construction trade; specify: _____
☐ I sell property for others ☐ I manage real estate for others
☐ Other; specify: _____

RENTAL & LEASING: ☐ I rent, lease, or sell real estate. If yes, see below.
☐ I am a real estate agent but I do not own the structures
☐ I rent residential real estate that I own
☐ I rent commercial industrial or other real estate that I own
☐ I rent or lease goods. Specify the type of goods: _____
☐ I manage real estate for others.

RETAIL: ☐ Selling goods exclusively over the Internet (includes independently selling on auction sites).
☐ Sales from a storefront. Please specify type of store: _____
☐ Direct sales. Specify method (catalogue, mail order, door to door): _____
☐ Auction house
☐ Other; specify: _____

SOCIAL ASSISTANCE: ☐ Nursing home ☐ Shelter ☐ Youth services
☐ Other; specify: _____

TRANSPORTATION: ☐ I transport cargo. If yes, see below.
☐ Air ☐ Rail ☐ Trucking ☐ Water ☐ Other; specify: _____
☐ I transport passengers. If yes, see below.
☐ Limousine service ☐ Shuttle bus ☐ Taxi service ☐ Other; specify: _____
☐ I provide a support activity for transportation. Specify activity: _____

WAREHOUSING: ☐ Warehousing (no additional information required)

WHOLESALE: All businesses: specify type of goods sold: _____
Do you own or take title to the goods?
☐ Yes.
☐ No. Do you receive commission or fee from selling these goods? ☐ yes ☐ no

OTHER: ☐ Consulting; specify (for example, management, marketing, etc.): _____
☐ Manufacturing - specify the type of goods that you manufacture and the primary materials used (such as "wood furniture"): _____
☐ One of the following types of organizations: ☐ Athletic ☐ Conservation ☐ Environmental
☐ Fundraising ☐ Homeowners association ☐ Religious
☐ Social or Civic ☐ Other; specify: _____
☐ Repair. What are the primary goods you repair? _____
☐ Service. Specify the primary service you provide: _____
☐ Other; specify your primary business activity: _____