

ORGANIZING AN SDP CHAPTER

You have expressed a desire to organize a local painting club in your area. Congratulations on taking your first step to develop an SDP chapter! Receipt of the New Chapter Form allows the Society to list the group as an organizing chapter and to provide pertinent information and support from the Society's Chapters Department.

Basic to organizing the chapter is the understanding that people who are interested in joining the chapter are required to be members of the Society of Decorative Painters. The organizing group has an obligation to provide Society membership information and to advise those interested that if they would like to join the local chapter, they must join the Society.

General information brochures are available from the Society offices that include membership application forms. You may request a limited number of brochures. The Society also has a black & white version of the color brochure from which you can make copies to give to potential members. Information about the Society along with membership information is also available on the Society's web page: www.decorativepainters.org.

SDP chapters do allow guests, potential chapter members and non-resident SDP members to visit chapter meetings and to participate in chapter activities, usually once or twice during the year. Please make your guests and potential members feel welcome. Invite them to attend a chapter meeting or two and, if they like the painting activities and enjoy the camaraderie with painting friends, invite them to join the Society and the chapter.

Remember to inform prospective members that Society membership is a prerequisite to the chapter membership. The Society will provide a zip code list of Society members in the area from which an organizing chapter would draw. Please submit the first three digits of the zip codes in your vicinity to the Society's Chapter Department to receive the zip code list.

We're glad you are interested in starting a new chapter! The Society's Chapters Department is equipped with resources to assist you in this new endeavor, so if you have any questions or need additional information, please contact:

Chapter's Department
Society of Decorative Painters
393 North McLean Blvd
Wichita, KS 67203-5968
Phone: (316) 269-9300 x107
E-mail: elizabeth@decorativepainters.org

LEADERSHIP

It is suggested chapters start the organizational process with a steering committee. The committee must designate among themselves who will be responsible for various areas of responsibility, such as the duties of the president, vice-president, secretary, treasurer, newsletter editor and so forth.

An organizing group can choose to operate with a steering committee until the timing seems right to hold an election.

The timing of the first election can vary depending upon when the organizational meeting takes place and how many times a year the group chooses to meet. If the group chooses to hold an election in late spring or early summer, they might also include in their minutes a proviso that officers elected would continue to serve through the following year to add continuity in leadership. The following year they would elect officers in the fall as designated in the bylaws.

The chapter does not belong to any one member but to the group as a whole. It is important to involve as many members as possible in order to establish that there is room in the chapter for everyone. New members should be integrated in activities as soon as possible.

Bylaws state that officers will be elected in the fall or prior to the first of the year, and take office January 1. Chapters of the Society operate on the calendar year, January 1 through December 31, with officers and with financial records.

MEETINGS

Chapter meetings should be held at a neutral place during the organizational process rather than a local shop, if possible. It must be understood that the chapter is open to any Society member regardless of where they take classes. Once the chapter is established and it is agreeable to the membership the chapter may choose to meet in a shop. If your chapter covers a large area, it is advisable to meet in a central location or rotate meeting places to avoid having the same members drive long distances each time.

A minimum of four (4) business meetings must be held each year. Organizing groups generally meet monthly or may choose to meet every other month. Once regular meeting times have been set, this information will be included in the standing rules of the chapter bylaws.

A steering committee may plan subsequent meetings after the initial interest meeting. Members should then be allowed to vote on how many times they want to meet, on which day of the week, and in what location. Your chapter may choose as many activities and projects as your members wish. Some chapters limit themselves to meetings and classes or workshops only. The more activities, the more opportunities your members have to get to know one another and share their talents. Invite a member from an existing chapter near you to demonstrate for one of your meetings.

Publicizing meetings: You will want to fully publicize your meetings to reach everyone in your community. Again, ask for volunteers to get things going. Some suggested methods of advertising are:

- Notify radio and television stations one week in advance of the next meeting and in writing.
- Display posters or fliers in shops or store windows.
- Notify newspapers in your area at least two weeks in advance. If your newspaper has a calendar section of community events, ask if your chapter meeting can be included in the calendar listing.
- Develop prospective members from:
 - Those who have attended any previous meetings
 - Area teachers and their students
 - A zip code list of members in your area provided by the Society.

Communication: The newsletter is the chief means of informing members of meeting dates and other events within the chapter. It is a key element for developing a chapter. It is important to select someone to do the job now, even on a temporary basis. Additional copies should be provided for use in distribution to interested individuals. The Society should be included on the chapter's newsletter mailing list.

ESTABLISHING CHAPTER BYLAWS

Organizing groups are required to adopt the chapter bylaws provided by the Society. Refer to Section B for a sample of Chapter Bylaws. Adopting the bylaws is helpful in the organizational process, as they are general rules by which the chapter will operate. Adopting the bylaws should be one of the first actions taken by the group. The head of the steering committee should call for motion to adopt, which is then recorded in the minutes for that meeting.

The organizing chapter members should make every effort to acquaint themselves with the bylaws. It is advantageous for every member to have a copy. Organizing groups are advised not to change bylaws until the chapter is affiliated. If you have questions, contact the Chapters Coordinator.

Standing Rules:

Whereas bylaws provide the general rules of the chapter, standing rules specify particular items such as the months the group will normally meet, the specified amount of the dues and when they are due.

Standing rules may be changed if necessary at any meeting with a quorum present.

Any changes made should be stated as voted on and noted on a separate page, showing the date of the minutes where the action was taken.

Robert's Rules of Order, Newly Revised is a parliamentary authority recognized for any item not covered in your bylaws. Purchase a copy for your chapter.

ESTABLISHING ANNUAL DUES

Organizing chapters many times “pass the hat” at the first organizational meeting in order to provide operating funds until the amount of dues can be voted on. Records must be kept on any monies collected and receipts should be given on monies received.

Interested parties joining the chapter must be advised of the requirement of Society membership. The chapter should provide the prospective member with a Society membership application. Upon receipt of their Society membership card, they must present the card to the chapter to verify current Society membership.

Chapters of the Society operate January 1 to December 31 with respect to both officers and finances. Most chapters choose to make chapter dues due in the fall of the year for the following calendar year; that gives some indication of the number of members and how they need to budget their funds.

In establishing the amount of dues, there are a number of costs to be considered, although not every chapter will incur each of these expenses:

- Postage
- Telephone expenses
- Rent – meeting space, workshops
- Public relations – promotion, posters
- Printing and supplies
- Stationery
- Newsletter
- Website
- Conference
- Seminars

When the members have voted on the amount of dues, this information should be recorded in the standing rules.

The members of the steering committee who have taken the responsibility of president and treasurer should open a chapter account and deposit collected funds as soon as possible. Both names should be on the signature card at the bank with the name of the bank recorded in the minutes of the chapter.

If the bank selected is hesitant to open an account as an organizing chapter, you may contact the Society’ Chapter Department for a letter of verification.

SELECTING A CHAPTER NAME

Your chapter will want to be thinking about the selection of a chapter name. You may feel ready to choose the name at this time, or you may prefer to wait awhile before making this decision. The name the chapter members choose reflects on the chapter and the Society. Several things should be considered before choosing and voting on the chapter's name.

How does it sound to the community, people unfamiliar with decorative painting?

What do the initials spell?

Does it give any indication of what your group is all about?

Does it sound professional?

Will your name give any indication of your location to the rest of the Society?

The other chapters easily recognize a geographical name, such as Illinois Prairie Painters. The group should take time to come up with a variety of names that would reflect the general area your group is from. The suggestions should then be narrowed down to the three most popular names and the chapter members should vote on which name to use.

Make sure that all correspondence, including the newsletter, shows the name the way it was voted on by the chapter. If the membership decides to make a change in the name, it becomes a change in the bylaws and procedure must be followed as outlined in the chapter bylaws.

Once your name has been selected, you may want to sponsor an emblem contest. Your emblem does not require approval from the Society. The design should be simple enough to be used in a variety of sizes, such as stationary, nametags or chapter banner. One consideration should be that your logo or emblem be effective as a black & white drawing and be used on stationary. We encourage you to send a painted emblem representing your chapter to the Society office to be put on display. Please keep the size no larger than 8x10 inches.

PRIVILEGES OF AFFILIATED CHAPTERS

1. The most important privilege available to all affiliated chapters is the privilege of joining a network of groups who support the same purpose – promoting decorative painting. Collectively our purpose is strengthened.
2. A chapters committee appointed by the president of the Society serves in an advisory capacity and recommends policy to the board of directors through a board liaison and the Chapter Services Coordinator, who is on staff to assist chapters.
3. Affiliated chapters may submit news articles and photos to the Decorative Painter magazine and to the Chapter Happenings e-zine. Due to the number of chapter events held each year and due to space constraints in the magazines, not all submissions can be published. Submitted material, including photos, become the property of the Society and may not be returned.
4. Chapters are provided a Handbook for Chapters with requirements and guidelines. Additional informational materials as appropriate are provided for information and promotion. Chapters may request Society brochures for promotion.
5. Chapters may request a zip code list of members in their area to use for verification of membership and to promote the chapter to fellow decorative painters.
6. The Society provides a forum for leadership training for chapters at the Annual Meeting and Convention.
7. Chapters are listed in the Society's annual Business and Teacher Directory.
8. Chapters may take advantage of opportunities such as the Chapter Achievement Award by which they may gain recognition for their chapter at an international level.
9. The Society has made available for purchase a chapter service pin with a variety of charms to use as recognition for chapter involvement and service.
10. Chapters within the boundaries of the United States government have the privilege of filing as a subordinate of the Society under its group exemption granted by the Internal Revenue Service as a non-profit organization.

REQUIREMENTS OF AFFILIATED CHAPTERS

Acceptance of affiliated status brings with it the responsibilities to follow the requirements that have been developed for the chapter and the Society.

1. Chapters shall accept as members only those who hold membership in the Society of Decorative Painters. It is the responsibility of the individual who seeks membership to provide verification of Society membership and it is the responsibility of the chapter to require verification of the Society membership of its members.

Prospective members must be advised of this requirement and given an application form to submit Society dues directly to the Society office. Individuals sending their dues directly to the Society may be given time to receive their membership card to verify they have joined.

Membership in chapters must be open to all Society members. No chapter may restrict membership either openly or tacitly (e.g., to students only, to teachers only, or those connected with a particular shop or teacher).

3. Chapters shall be governed by the bylaws and standing rules of the chapter.

4. Chapters shall communicate with the Society by means of a chapter newsletter and should place the Society's Chapters Department on the chapter newsletter mailing list.

5. Chapters shall operate on the calendar year from January 1 through December 31.

6. Chapters shall elect officers to take office January 1. Elections should take place in the fall of the preceding year. The New Chapter Form should be sent as soon as elections have taken place so the chapter's officer list can be updated in the Chapters Department. Chapters must notify the Society office of any change of officers at any time.

7. Activities of the chapter shall fulfill the purpose of the chapter and the Society by promotion and education of decorative painting. The financial affairs of the chapter shall be conducted so proceeds of the chapter do not inure to the benefit of an individual member.

8. Chapter leaders should study the Handbook for Chapters as to responsibilities of being a subordinate of the Society in relationship to how the chapter may earn and how it may spend money.

9. Chapters are required to return the necessary information to complete the New Chapter Form, which consists of the following:

- a. List of chapter officers for the coming year
- b. General information (where the chapter meets, when chapter elections are held)
- c. Total gross receipts (this may be recorded before an audit has been completed)

10. All chapters should audit financial records at the end of each year. Information regarding audits accompanies the annual report form sent to presidents the latter part of the year. Chapters within the boundaries of the U.S. government must comply with regulations as set forth by the IRS and the Society pertaining to auditing of finances and reporting as required.

11. The Handbook for Chapters belongs to the chapter and must be kept up to date with material received from the Society's Chapters Department. The Handbook should be kept by the president for his/her term of office, be available to all board and chapter meetings for reference by board or membership, and be given to the new president before the beginning of the new chapter year.

12. The records of chapter officers are property of the chapter and each officer is responsible to see that all pertinent records are kept on file and transferred to new officers at the end of each year.

The organizing chapter, in applying for affiliation with the Society of Decorative Painters, should use the forms and information provided. Should extra forms be required, they can be secured from the Society, or may be mechanically reproduced from those provided here. Please do not use forms or information from chapters previously affiliated since information is subject to change.

The affiliation process time can and does vary with the individual chapter. Additional time spent in the process can be advantageous. When chapters are organized in areas that are not well populated it is sometimes difficult to recruit members. General information brochures are available from the Society office, which include a membership application, to be given to any prospective member.

Only four members are needed to start a chapter. Growth in membership occurs as these four members tell others about decorative painting and how they can participate in painting activities. Many areas are not familiar with our art form, which provides an opportunity for promotion and education.

Each chapter member must be a Society member and be able to show proof of membership for the current year. When individuals join the Society they are sent a membership card with their individual number. If you are told they have submitted their dues to the Society, allow time for them to receive their membership card. This card should be shown to the chapter for membership verification. Please keep in mind that membership cannot be limited in a chapter. Anyone who is a member of the Society is eligible for membership in a chapter.

LOSS OF AFFILIATION

Affiliation is granted by the board of directors of the Society, and is considered a privilege. With privilege comes responsibility.

The Society recognizes that there may be different situations in disaffiliation as listed below. In any situation the utmost care will be given to due process and the Society will make every effort to protect the rights of the chapter and its members as well as the rights of the Society.

1. Voluntary Disaffiliation – In the event of voluntary disaffiliation or dissolution the following checklist is to be used by the chapter:
 - a. Notification must be given in writing to chapter members and the Society prior to the meeting at which voting will take place of the intention to vote on disaffiliation or dissolution.
 - b. At the meeting where the matter is considered, the vote must be by roll call vote of each person present and eligible to vote.
 - c. Use of the chapter name is prohibited by any group or persons following dissolution or disaffiliation.
 - d. Final minutes must be filed with the Society showing disposition of assets, including money, materials and any fixtures belonging to the chapter.
 - e. Closing bank statements and financial records must be forwarded to the Society offices. Any monies earned under the IRS not-for-profit exemption by U.S. – based chapters must be given to another not-for-profit organization or as designated in the bylaws. Non-U.S. chapters must follow requirements of their government.

2. Involuntary Disaffiliation – the Board of Directors of the Society shall have the authority to withdraw affiliated chapter status from chapters who fail to comply with the bylaws of the chapter or Society or the requirements as set forth for chapters. All affiliated chapters may be reviewed annually. The following could result in loss of affiliation.
 - a. Failure to enforce the requirement that all members of chapters must be current members in good standing of the Society.
 - b. Failure to comply with any of the requirements for affiliated chapters.
 - c. Failure to pay any and all debts owed the Society. The Society is not liable for any debts incurred by the chapter.
 - d. Failure to comply with financial reporting as governed by IRS for U.S.-based chapters. Current information is sent each year with the annual report.
 - e. Failure to provide the Society with a current copy of chapter bylaws and standing rules.

The Society As A Non-Profit Organization (U.S. Chapters)

In 1976, the Society of Decorative Painters applied for and was granted the status of a 501(c) 6 non-profit by the U.S. Department of the Treasury, Internal Revenue Service. The EIN (Employer Identification Number) of the Society is shown as 73-1007684 with a second letter establishing the group exemption number as 2697.

This group number allows the Society to list chapters as subordinates of the central organization with privilege of extension for non-profit status. Copies of IRS letters are included for your information and should be retained in the chapter's permanent file.

As each group organizes with the intention of being affiliated with the Society, application is made for an EIN. Application is made on an SS-4 form issued by the Internal Revenue Service. The group number 2697 is requested on the form to be submitted and identifies the Society's exemption group.

All chapters need to apply for an EIN Employer Identification Number as soon as a chapter has been selected. A copy of the SS-4 form is included as an attachment, along with a sample of how to complete the form. Forms also may be secured from a certified public accountant or auditing firms, libraries or directly from your area IRS office.

In the IRS letter dated 2/09/76, you will note the Society must file a report each year on the organization's subordinates listing any changes in their status, such as a name change for the chapter and the current contact person (President). Please note that if your chapter changes its name, do not notify the IRS directly. The Society will do that in the yearly IRS report.

Chapters do not submit any paperwork directly to the IRS with the exception of the SS-4 form. When an EIN number is assigned to the chapter by letter notification, a copy must be sent to the Society. **THE ORIGINAL COPY SHOULD REMAIN WITH PERMANENT FINANCIAL RECORDS.**

If you have questions, please contact the Society office for information.

It is the responsibility of each chapter to operate within the boundaries as outlined by the Society in order to protect the non-profit exemption granted to the parent organization, the Society of Decorative Painters.

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

EIN

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

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested	
2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
4b City, state, and ZIP code	5b City, state, and ZIP code
6 County and state where principal business is located	
7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN

8a Type of entity (check only one box)

<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (SSN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (SSN of grantor) _____
<input type="checkbox"/> Personal service corporation	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) ▶ _____

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)

<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"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

10 Date business started or acquired (month, day, year). See instructions.

11 Closing month of accounting year

12 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) ▶

13 Highest number of employees expected in the next 12 months (enter -0- if none).

	Agricultural	Household	Other
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Do you expect to have \$1,000 or less in employment tax liability for the calendar year? Yes No. (If you expect to pay \$4,000 or less in wages, you can mark yes.)

14 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 type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other
			<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Retail

15 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.

16a Has the applicant ever applied for an employer identification number for this or any other business? Yes No

Note. If "Yes," please complete lines 16b and 16c.

16b 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 ▶ _____

16c 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
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Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ()
	Address and ZIP code	Designee's fax number (include area code) ()

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Name and title (type or print clearly) ▶ _____ Applicant's telephone number (include area code)
()

Signature ▶ _____ Date ▶ _____ Applicant's fax number (include area code)
()

Application for Employer Identification Number

(For use by employers and others. Please read the attached instructions before completing this form.)

EIN _____
 OMB No. 1545-0003
 Expires 4-30-94

SAMPLE

1 Name of applicant (True legal name) (See instructions.)
 (name of organizing chapter)

2 Trade name of business, if different from name in line 1
 N/A

3 Executor, trustee, "care of" name
 N/A

4a Mailing address (street address) (room, apt., or suite no.)
 (address of person signing on 7.)

5a Address of business (See instructions.)
 N/A

4b City, state, and ZIP code
 (continuation of 4a)

5b City, state, and ZIP code
 N/A

6 County and state where principal business is located
 (information as requested)

7 Name of principal officer, grantor, or general partner (See instructions.) ▶
 (name of organizing President making application)

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

<input type="checkbox"/> Individual SSN _____	<input type="checkbox"/> Estate	<input type="checkbox"/> Trust
<input type="checkbox"/> REMIC	<input type="checkbox"/> Plan administrator SSN _____	<input type="checkbox"/> Partnership
<input type="checkbox"/> State/local government	<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> Other corporation (specify) _____
<input type="checkbox"/> National guard	<input type="checkbox"/> Federal government/military	<input type="checkbox"/> Church or church controlled organization
<input checked="" type="checkbox"/> Other nonprofit organization (specify) <u>business/education</u>	<input type="checkbox"/> Farmers' cooperative	
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> nonproft organization enter GEN (if applicable) <u>#2697</u>	

8b If a corporation, give name of foreign country (if applicable) or state in the U.S. where incorporated ▶

Foreign country N/A	State N/A
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9 Reason for applying (Check only one box.)

<input type="checkbox"/> Started new business	<input type="checkbox"/> Changed type of organization (specify) ▶ _____
<input type="checkbox"/> Hired employees	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Created a pension plan (specify type) ▶ _____	<input type="checkbox"/> Created a trust (specify) ▶ _____
<input type="checkbox"/> Banking purpose (specify) ▶ _____	<input checked="" type="checkbox"/> Other (specify) ▶ <u>identification with parent organization</u>

10 Date business started or acquired (Mo., day, year) (See instructions.)
 N/A

11 Enter closing month of accounting year. (See instructions.)
 Dec. 31

12 First date wages or annuities were paid or will be paid (Mo., day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year) ▶ N/A

13 Enter 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."

Nonagricultural	Agricultural	Household
0	0	0

14 Principal activity (See instructions.) ▶ education and promotion of decorative painting

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 the appropriate box.

<input type="checkbox"/> Public (retail)	<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Business (wholesale)	<input type="checkbox"/> N/A
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17a Has the applicant ever applied for an identification number for this or any other business? Yes No
 Note: If "Yes," please complete lines 17b and 17c.

17b If you checked the "Yes" box in line 17a, give applicant's true name and trade name, if different than name shown on prior application.

True name ▶ _____ Trade name ▶ _____

17c Enter approximate date, city, and state where the application was filed and the 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.

Name and title (Please type or print clearly.) ▶ _____ Telephone number (include area code) _____

Signature ▶ (President of organizing group) Date ▶ as requested

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

Please leave blank ▶	Geo.	Ind.	Class	Size	Reason for applying

Instructions for Form SS-4



Department of the Treasury
Internal Revenue Service

(Rev. February 2006)

Application for Employer Identification Number

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. 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* below.

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.

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).

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. Generally, you can receive your EIN by Internet 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.

Applicants that may not apply online. The online application process is not yet available to:

- Applicants with foreign addresses (including Puerto Rico),
- Limited Liability Companies (LLCs) that have not yet determined their entity classification for federal tax purposes (see *Limited liability company (LLC)* on page 4),
- Real Estate Investment Conduits (REMICs),
- State and local governments,
- Federal Government/Military, and
- Indian Tribal Governments/Enterprises.

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. (International applicants must call 215-516-6999.) 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 *Signature and Third Party Designee* on page 6. Also see the *TIP* below.

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. 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. Keep this copy for your records.

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



*Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their client on the same day. **Note.** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.*

Fax. Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number listed on page 2 for your state. 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.

Note. By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

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. See also *Third Party Designee* on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

Where to Fax or File

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Fax or file with the "Internal Revenue Service Center" at:
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Attn: EIN Operation Holtsville, NY 11742 Fax-TIN: 631-447-8960
Illinois, Indiana, Kentucky, Michigan	Attn: EIN Operation Cincinnati, OH 45999 Fax-TIN: 859-669-5760
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming	Attn: EIN Operation Philadelphia, PA 19255 Fax-TIN: 859-669-5760
If you have no legal residence, principal place of business, or principal office or agency in any state:	Attn: EIN Operation Philadelphia, PA 19255 Fax-TIN: 215-516-1040

How To Get Forms and Publications

Phone. Call 1-800-TAX-FORM (1-800-829-3676) to order forms, instructions, and publications. You should receive your order or notification of its status within 10 workdays.

Internet. You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov to download forms, instructions, and publications.

CD-ROM. 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 National Technical Information Service (NTIS).

To order Pub. 1796, IRS Tax Products CD, call 1-877-CDFORMS (1-877-233-6767) toll free or connect to www.irs.gov/cdorders.

Tax Help for Your Business

IRS-sponsored Small Business Workshops provide information about your federal and state tax obligations. For information about workshops in your area, call 1-800-829-4933.

Related Forms and Publications

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

- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T.
- Schedule C (Form 1040), Profit or Loss From Business.
- Schedule F (Form 1040), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, D, G, I, 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.
- 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 Forms 1120 and 1120-A.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8832, Entity Classification Election.

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

- Pub. 51 (Circular A), Agricultural Employer's Tax Guide;
- Pub. 15 (Circular E), 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, The Secure Way to Pay Your Federal Taxes for Business and Individual Taxpayers;
- Pub. 1635, Understanding Your EIN;
- Package 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; and
- Package 1024, Application for Recognition of Exemption Under Section 501(a).

Specific Instructions

Print or type all entries on Form SS-4. Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" (nonapplicable) on the lines that do not 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 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. 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.

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

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, always use the legal name only (or the trade name only) on all tax returns.

Line 3—Executor, administrator, trustee, "care of" name. 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. Enter the individual's first name, middle initial, and last name.

Lines 4a-b—Mailing address. Enter the mailing address for the entity's correspondence. 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.



File Form 8822, Change of Address, to report any subsequent changes to the entity's mailing address.

Lines 5a-b—Street address. Provide the entity's physical address only if different from its mailing address shown in lines 4a-b. Do not enter a P.O. box number here.

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

Lines 7a-b—Name of principal officer, general partner, grantor, owner, or trustor. Enter the first name, middle initial, last name, and SSN of (a) the principal officer if the business is a corporation, (b) a general partner if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation's name and EIN), or (d) 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 and submit a copy of an official identifying document. If necessary, complete Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You must enter an SSN, ITIN, or EIN unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations sections 301.7701-1 through 301.7701-3) and you are a nonresident alien or other foreign entity with no effectively connected income from sources within the United States.

Line 8a—Type of entity. 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.



This is not an election for a tax classification of an entity. See Limited liability company (LLC) on page 4.

Other. If not specifically listed, check the "Other" box, 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"). Do not enter "N/A." If you are an alien individual applying for an EIN, see the *Lines 7a-b* instructions above.

- **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.

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

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

Sole proprietor. Check this box if you file Schedule C, C-EZ, or 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 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.

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.



If you entered "1120S" 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 (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 Forms 1120 and 1120-A and Pub. 542.

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 or Package 1024. See Pub. 557 for more information.

If the organization is covered by a group exemption letter, enter the four-digit group exemption number (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.

If the organization is a section 527 political organization, check the box for *Other nonprofit organization* 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. See www.irs.gov/polorgs for more information.

Plan administrator. If the plan administrator is an individual, enter the plan administrator’s SSN 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. If you are a government employer and you are not sure of your social security and Medicare coverage options, go to www.ncsssa.org/ssafames.html to obtain the contact information for your state’s Social Security Administrator.

Limited liability company (LLC). 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.

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)). Also by default, a domestic LLC with two or more members is treated as a partnership. 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 the instructions for Form 8832.



Do not file Form 8832 if the LLC accepts the default classifications above. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832. See the Instructions for Form 2553.

Complete Form SS-4 for LLCs as follows.

- A single-member domestic LLC that accepts the default classification (above) does not need an EIN and generally should not file Form SS-4. Generally, the LLC should use the name and EIN of its owner for all federal tax purposes. However, the reporting and payment of employment taxes for employees of the LLC may be made using the name and EIN of either the owner or the LLC as explained in Notice 99-6. You can find Notice 99-6 on page 12 of Internal Revenue Bulletin 1999-3 at www.irs.gov/pub/irs-irbs/irb99-03.pdf. (**Note.** If the LLC applicant indicates in box 13 that it has employees or expects to have employees, the owner (whether an individual or other entity) of a single-member domestic LLC will also be assigned its own EIN (if it does not already have one) even if the LLC will be filing the employment tax returns.)
- A single-member, domestic LLC that accepts the default classification (above) and wants an EIN for filing employment tax returns (see above) or non-federal purposes, such as a state requirement, must check the “Other” box and write “Disregarded Entity” or, when applicable, “Disregarded Entity—Sole Proprietorship” in the space provided.
- A multi-member, domestic LLC that accepts the default classification (above) must check the “Partnership” box.
- A domestic LLC that will be filing Form 8832 to elect corporate status must check the “Corporation” box and write in “Single-Member” or “Multi-Member” immediately below the “form number” entry line.

Line 9—Reason for applying. 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 employment taxes (for example, for family members), see Pub. 15 (Circular E).



You may have to make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS). See Federal tax deposits on page 1; section 11, Depositing Taxes, of Pub. 15 (Circular E); and Pub. 966.

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.



Check this box if you are applying for a trust EIN when a new pension plan is established. In addition, check the “Other” box in line 8a and write “Created a Pension Plan” in the space provided.

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, 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. Do not 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. 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. 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.



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."

Other. Check this box if you are 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.

Line 10—Date business started or acquired. 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. If you are 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. 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—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 generally will 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 generally must 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 12—First date wages or annuities were paid. If the business has employees, enter the date on which the business began 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 (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.

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. Check the appropriate box to indicate if you expect your annual employment tax liability to be \$1,000 or less. Generally, if you pay \$4,000 or less in wages subject to social security and Medicare taxes and federal income tax withholding, you are likely to pay \$1,000 or less in employment taxes.

For more information on employment taxes, see Pub. 15 (Circular E); or Pub. 51 (Circular A) if you have agricultural employees (farmworkers).

Lines 14 and 15. Check the one box in line 14 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.

Use line 15 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box in line 14, enter additional detail such as "General contractor for residential buildings" in line 15. An entry is required.

Construction. Check this box if the applicant is engaged in erecting buildings or engineering projects, (for example, streets, highways, bridges, 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).

Rental and 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.

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 sight-seeing 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 by providing other insurance or employee-benefit related services.

Health care and social assistance. Check this box if the applicant is engaged in providing physical, medical, or psychiatric care or 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.

Lines 16a-c. Check the applicable box in line 16a to indicate whether or not the entity (or individual) applying for an EIN was issued one previously. Complete lines 16b and 16c only if the "Yes" box in line 16a is checked. If the applicant previously applied for more than one EIN, write "See Attached" in the empty space in line 16a and attach a separate sheet providing the line 16b and 16c information for each EIN previously requested.

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 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.

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 are 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 are 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 criminal litigation, and to the cities, states, and the District of Columbia 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 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:

Recordkeeping	8 hrs., 22 min.
Learning about the law or the form	42 min.
Preparing the form	52 min.
Copying, assembling, and sending the form to the IRS	-----

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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, IR-6406, 1111 Constitution Avenue, NW, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to Fax or File* on page 2.
