

# Instructions for Form SS-4



Department of the Treasury  
Internal Revenue Service

(Rev. January 2011)

## Application for Employer Identification Number (EIN) Use with the January 2010 revision of Form SS-4

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

### What's New

**EIN operations contact information.** Contact information for EIN operations at the Philadelphia Internal Revenue Service Center has changed.

- The phone number to use for Form SS-4 applicants outside of the United States has changed to 1-267-941-1099. See the *Note* in the *Telephone* section under *How to Apply*, later.
- The ZIP code for EIN Operations at the Philadelphia Internal Revenue Service Center now includes a ZIP+4 extension. The revised ZIP code is 19255-0525.
- The Fax-TIN number for EIN Operations at the Philadelphia Internal Revenue Service Center has changed to 1-267-941-1040. See the *Where to File or Fax* table on page 2.

**Federal tax deposits must be made by electronic funds transfer.** Beginning January 1, 2011, you must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Forms 8109 and 8109-B, Federal Tax Deposit Coupon, cannot be used after December 31, 2010. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. You also may arrange for your financial institution to initiate a same-day wire on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information about EFTPS or to enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477. Additional information about EFTPS is also available in Publication 966, *The Secure Way to Pay Your Federal Taxes*.

### General Instructions

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

#### Purpose of Form

Use Form SS-4 to apply for an 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 on IRS.gov. See *How To Apply*, later.



This is a free service offered by the Internal Revenue Service at IRS.gov.

**File only one Form SS-4.** Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of

the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if a sole proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

**EIN applied for, but not received.** If you 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.

**Election to file Form 944.** Eligible employers may now elect to file Form 944 annually instead of Forms 941 quarterly. See *Line 14. Do you want to file Form 944?* on page 5 for details.

**Electronic filing and payment.** Businesses can file and pay federal taxes electronically. Use e-file and the Electronic Federal Tax Payment System (EFTPS).

- For additional information about e-file, visit IRS.gov.
- For additional information about EFTPS, visit [www.eftps.gov](http://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 EFTPS. EFTPS allows you to make all of your federal tax payments online at [www.eftps.gov](http://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 when making your payments, as well as instructions for obtaining an online password.

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](http://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, however, the EIN assignment 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 (toll free). The hours of operation are 7:00 a.m. to 10:00 p.m. local time (Pacific time for Alaska and Hawaii).