



Dipåtamenton Kontribusiyan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

APPLICATION PACKAGE FOR TAX EXEMPT ORGANIZATIONS

Form 1024

Streamlined Application for Recognition of Exemption Under Section 501(a) of the Internal Revenue Code

1. **Form 1024 for 501(a) Organizations** – Please review and complete application before submission. Instructions for form 1024 can be found in irs.gov website.
2. **Form CN 2-2-110** Exemption Application Business Privilege Tax Branch.
3. Stamped copy of **ARTICLES OF INCORPORATION OR CONSTITUTION**.
4. Stamped copy of the **BY-LAWS**.
5. **Form SS-4** – Application of Employer Identification Number. Instructions on www.irs.gov
6. **User Fee of 501(a) Submitted on Form 1024 is \$600.00**. Copy of Treasurer of Guam Official Receipt.

Forms 1, 2, and 5 can also be accessed in www.govguamdocs.com

Completed forms shall be filed with the Business Privilege Tax Branch.

**Application for Recognition of Exemption
Under Section 501(a) or Section 521
of the Internal Revenue Code**

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form1024 for instructions and the latest information.

Note: If exempt status is approved, this application will be open for public inspection.

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1 Full Name of Organization (exactly as it appears in your organizing document)

2 Care of Name (if applicable)

3 Mailing Address (number, street and room/suite)	4 City	5 Country United States	
6 State	7 Zip Code + 4	8 Foreign Province (or State)	9 Foreign Postal Code

10 Employer Identification Number	11 Month Tax Year Ends	12 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)
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13 Contact Telephone Number	14 Fax Number (optional)	15 User Fee Submitted
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16 Organization's Website (if available):

17 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name:	Last Name:	Title:
Mailing Address:		City:
State (or Province):		Zip Code (or Foreign Postal Code):
First Name:	Last Name:	Title:
Mailing Address:		City:
State (or Province):		Zip Code (or Foreign Postal Code):
First Name:	Last Name:	Title:
Mailing Address:		City:
State (or Province):		Zip Code (or Foreign Postal Code):
First Name:	Last Name:	Title:
Mailing Address:		City:
State (or Province):		Zip Code (or Foreign Postal Code):
First Name:	Last Name:	Title:
Mailing Address:		City:
State (or Province):		Zip Code (or Foreign Postal Code):

Check here to add more officers, directors, and/or trustees.

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

Yes No

Part II **Organizational Structure** *(continued)*

5 Check the appropriate box below to indicate the section under which you are applying:

- Section 501(c)(2)—Title holding corporations (Schedule A)
- Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule B)
- Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C)
- Section 501(c)(7)—Social clubs (Schedule D)
- Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E)
- Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F)
- Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E)
- Section 501(c)(11)—Teachers' Retirement Fund Associations
- Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G)
- Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H)
- Section 501(c)(14)—Credit Unions (Schedule I)
- Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (See Instructions for Part III)
- Section 501(c)(16)—Corporations organized to finance crop operations
- Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J)
- Section 501(c)(18)—Employee funded pension trusts (created before June 25, 1959)
- Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K)
- Section 501(c)(21)—Black Lung Benefit Trusts
- Section 501(c)(22)—Withdrawal Liability Payment Funds
- Section 501(c)(23)—Veterans' organizations (created before 1880)
- Section 501(c)(25)—Title holding corporations or trusts with multiple parents (Schedule A)
- Section 501(c)(26)—State-Sponsored High-Risk Health Coverage Organizations
- Section 501(c)(27)—State-Sponsored Worker's Compensation Reinsurance Organizations
- Section 501(c)(28)—National Railroad Retirement Investment Trust
- Section 501(c)(29)—Qualified Nonprofit Health Insurance Issuers (See Instructions for Part III)
- Section 501(d)—Religious and apostolic organizations (Schedule L)
- Section 521—Farmers' Cooperative Associations (Schedule M)

Part III Your Activities

- 1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document or speculate about potential future programs. Your narrative description of activities should be thorough and accurate because we determine whether you qualify for exempt status based on the information in your application.

For each past, present, or planned activity, include information that answers the following questions:

- What is the activity?
- Who conducts the activity?
- Where is the activity conducted?
- What percentage of your total time is allocated to the activity?
- How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- How does the activity further your exempt purposes?

Part III Your Activities (continued)

2 Enter the 3-character NTEE Code that best describes your activities.

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

3 Do you or will you spend any money or time attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? If "Yes," explain in detail and list the amounts of money and time you spent or plan to spend in each case.

 Yes No

4 Are you a successor to another organization? Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," explain. If "No," continue to Line 5.

 Yes No

4a Are you a successor to a for-profit organization?

 Yes No

4b List the name, last address, and EIN of your predecessor organization and describe its activities.

4c List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

Part III Your Activities (continued)

- 4d** Explain your relationship with your predecessor organization and why you took over its activities or assets or converted from for-profit to nonprofit status.

- 4e** Do you or will you maintain a working relationship with any of the persons listed in Line 4c or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. Yes No

- 4f** Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and if an appraisal was obtained, at the end of this form upload a copy. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. Yes No

- 4g** Were any debts or liabilities transferred from the predecessor organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. Yes No

Part III Your Activities (continued)

- 4h** Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 4c or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. Yes No

- 5** Do you have members? If "Yes," state your membership requirements, your classes of membership, the number of members in each class, and the voting rights or privileges associated with each class. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Yes No

- 6** Do you or will you make any distributions of property or surplus funds to shareholders or members? If "Yes," explain. Yes No

- 7** Have you or will you issue capital stock? If "Yes," state the class or classes of stock, number and par value of the shares, consideration for which stock was issued, and if any dividends have been or will be paid. Yes No

Part III Your Activities (continued)

8 Explain how your assets will be distributed upon dissolution.

9 Do you or will you have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? If "Yes," describe the arrangement, including the terms and conditions of eligibility for membership and benefits. Yes No

10 Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization, the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 11. Yes No

10a Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No

Part III Your Activities (continued)

- 10b** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. Yes No

- 10c** Do you share board members or other key personnel with the recipient organizations? If "Yes," identify the relationships. Yes No

- 10d** When you make grants, loans, or other distributions to foreign organizations, will you check the Office of Foreign Assets Control (OFAC) List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-exempt activities. Yes No

- 10e** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 10f** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

- 11** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Part IV. Yes No

Part III Your Activities *(continued)*

- 11a** When you conduct activities in foreign countries, will you check the Office of Foreign Assets Control (OFAC) List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-exempt activities. Yes No

- 11b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 11c** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

Part IV Compensation and Other Financial Arrangements

- 1** Do you or will you compensate your officers, directors, trustees, employees, members, or independent contractors? If "No," continue to Line 2. Yes No

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? If "No," describe how you set compensation that is reasonable. Yes No

- 1b** Do you or will you compensate any of your officers, directors, trustees, employees, members, or independent contractors through nonfixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all nonfixed compensation agreements. Yes No

Part IV Compensation and Other Financial Arrangements (continued)

- 2** Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; (v) your highest compensated independent contractors; or (vi) any member of your organization? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 3** Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; (v) your highest compensated independent contractors; or (vi) any member of your organization? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 4** Do you or will you be paid for services you perform? If "Yes," describe these services, the income and expenses related to the services, and how they further your exempt purposes. Yes No

- 5** Do you or will you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," for each joint venture, state your ownership percentage and your investment in each joint venture, describe the tax status of all other participants, describe the activities of each and how you exercise control over those activities, and describe how each joint venture furthers your exempt purposes. Yes No

Part V Financial Data

A. Statement of Revenues and Expenses

Type of revenue	Current tax year			2 prior or succeeding tax years		
	From: ___/___/___	To: ___/___/___		From: ___/___/___	To: ___/___/___	
1 Gifts, grants, and contributions received						
2 Membership fees received						
3 Gross investment income						
4 Net unrelated business income						
5 Taxes levied for your benefit						
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)						
7 Any revenue not otherwise classified (provide an itemized list below)						
8 Total of lines 1 through 7	\$0.			\$0.		\$0.
9 Gross receipts from any activity that is related to your exempt purpose (provide an itemized list below)						
10 Total of lines 8 and 9	\$0.			\$0.		\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)						
12 Total Revenue	\$0.			\$0.		\$0.
Type of expense	Current tax year			2 prior or succeeding tax years		
13 Fundraising expenses						
14 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)						
15 Disbursements to or for the benefit of members (provide an itemized list below)						
16 Compensation of officers, directors, and trustees						
17 Other salaries and wages						
18 Interest expense						
19 Occupancy (rent, utilities, etc.)						
20 Depreciation and depletion						
21 Professional fees						
22 Any expense not otherwise classified, such as program services (provide an itemized list below)						
23 Total Expenses	\$0.			\$0.		\$0.

24 Itemized financial data

Part V Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End:
Assets		
1 Cash		
2 Accounts receivable, net		
3 Inventories		
4 Bonds and notes receivable (provide an itemized list below)		
5 Corporate stocks (provide an itemized list below)		
6 Loans receivable (provide an itemized list below)		
7 Other investments (provide an itemized list below)		
8 Depreciable assets (provide an itemized list below)		
9 Land		
10 Other assets (provide an itemized list below)		
11 Total Assets		\$0.
Liabilities		
12 Accounts payable		
13 Contributions, gifts, grants, etc. payable		
14 Mortgages and notes payable (provide an itemized list below)		
15 Other liabilities (provide an itemized list below)		
16 Total Liabilities		\$0.
Fund Balances or Net Assets		
17 Total fund balances or net assets		
18 Total Liabilities and Fund Balances or Net Assets		\$0.

19 Itemized financial data

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Part VI Reinstatement After Automatic Revocation

- 1** Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Part VII. Yes No
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- 1a** Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.
- Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.
 - Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.
 - Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.
 - Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VII Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? Yes No

If "Yes," are you claiming you are excused from filing because you are:

- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418
- Other (describe)

Part VIII Signature

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

(Type name of signer)

(Type title or authority of signer)

04/20/2023

(Date)

Upload checklist:

- Organizing document (and any amendments)
- Bylaws, if adopted
- Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- Form 8821, Tax Information Authorization (if applicable)
- Supplemental responses (if applicable)
- Expedited handling request (if applicable)

Schedule A Organizations described in section 501(c)(2) or 501(c)(25)—Title holding corporations or trusts**1** List the name, address, and EIN of the organization(s) for which title to property is held.**2** Describe the property to which you hold or will hold title.**3** Do you or will you turn over the entire amount of your income, less expenses, to the organization(s) for which title to property is held? If "No," state the purpose for which the excess is or will be retained. Yes No**4** Do you or will you engage in any activities other than holding title to property and collecting income therefrom? If "Yes," describe those activities in detail. Yes No**5** Check the appropriate box below to indicate the section under which you are applying:

- Section 501(c)(2)—Title holding corporations (continue to Line 6)
- Section 501(c)(25)—Title holding corporations or trusts with multiple parents

5a Are your shareholders or beneficiaries permitted to dismiss your investment adviser upon a majority vote? Yes No**5b** Are your shareholders or beneficiaries permitted to terminate their interest in you by selling or exchanging their stock or interest to any organization described in section 501(c)(25)(C) so long as the sale or exchange does not increase the number of your shareholders or beneficiaries above 35, or by having their stock or interest redeemed by you after they provide you 90 days' notice? Yes No

Schedule A Organizations described in section 501(c)(2) or 501(c)(25)—Title holding corporations or trusts (continued)

5c Do you or will you hold interests in partnerships or real estate trusts? If "Yes," explain. Yes No

5d Do you or will you make mortgage loans? If "Yes," explain. Yes No

5e Do you or will you hold property through a corporation, partnership, or trust? If "Yes," explain. Yes No

6 Do you or will you receive rent attributable to personal property leased with real property? If "Yes," what percentage of the total rent is attributable to personal property? Yes No

Schedule A Organizations described in section 501(c)(2) or 501(c)(25)—Title holding corporations or trusts (continued)

- 7 Do you or will you receive income which is incidentally derived from the holding of real property, such as income from operation of a parking lot or from vending machines? If "Yes," what percentage of your gross income is incidentally derived from the holding of real property? Yes No

- 8 Will you receive income other than rent from real property or personal property leased with real property or income which is incidentally derived from the holding of real property? If "Yes," describe the source of the income. Yes No

Schedule B Organizations described in section 501(c)(5)—Labor, agricultural, or horticultural organizations

1 Select your type of organization from the list below.

- Labor organization
- Agricultural organization (continue to Line 3)
- Horticultural organization (continue to Line 3)

2 Are you organized under the terms of a collective bargaining agreement? If "Yes," at the end of this form, upload a Yes No current copy. Continue to Line 4.

3 Describe the products your members produce or will produce, if applicable. If you are a fishermen's organization, describe the kinds of aquatic resources that are cultivated or harvested by your members.

4 Describe any services you perform or will perform for members or others.

Schedule C Organizations described in section 501(c)(6)—Business leagues, chambers of commerce, etc.

1 Select your type of organization from the list below.

- Business league
- Chamber of commerce
- Real estate board
- Board of trade
- Professional football league

2 Describe your members' common business interests.

3 Describe any services you perform or will perform for members or others.

4 Do you or will you restrict your membership to individuals, firms, associations, and/or corporations, each representing a different trade, business, occupation, or profession, and organized for the purpose of exchanging information on business prospects? If "Yes," explain.

Yes No

5 Do you or will you market a specific product(s) and/or brand(s) within an industry? If "Yes," explain.

Yes No

Schedule C Organizations described in section 501(c)(6)—Business leagues, chambers of commerce, etc. (continued)

6 Do you or will you limit your activities to users of a specific product within an industry? If "Yes," explain. Yes No

7 Do you or will you operate a listing or referral system? If "Yes," explain. Yes No

Schedule D Organizations described in section 501(c)(7)—Social clubs

- 1 Do you have regular meetings, gatherings, or facilities where commingling of your members takes place? If "No," explain. Yes No

- 2 Do you or will you conduct activities such as take-out food sales, liquor sales, operation of a gas station, parking garage, barber shop, etc.? If "Yes," describe these activities and indicate the percentage of your time and resources devoted to them. Yes No

- 3 Do you or will you enter into any contracts or agreements for the management or operation of your property and/or activities, such as restaurants, pro shops, lodges? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 4 Do you or will you receive income from non-members? If "Yes," explain. Yes No

Schedule D Organizations described in section 501(c)(7)—Social clubs (continued)

- 5** Are non-members, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities you conduct? If "Yes," describe the functions or activities in which there has been or will be non-member participation or admittance. Yes No

- 6** What percent of gross receipts do you or will you receive from non-members for the use of club facilities and/or attendance at club events?

- 7** What percent of gross receipts do you or will you receive from investment income?

- 8** Does your charter, bylaws, other governing instrument, or any written policy statement contain any provision that provides for discrimination against any person on the basis of race, color, or religion? Yes No

- 9** Do you restrict your membership to members of a particular religion? If "Yes," explain. Yes No

- 9a** Are you an auxiliary of a section 501(c)(8) fraternal beneficiary society? If "Yes," list their name, address, and EIN. Yes No

- 9b** Do you, in good faith, limit membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color? Yes No

Schedule E Organizations described in section 501(c)(8) or 501(c)(10)—Fraternal beneficiary societies, orders, or associations

1 Do you or will you operate under the lodge system? Yes No

2 Do you or will you operate for the exclusive benefit of the members of an organization operating under the lodge system? If "Yes," explain. Yes No

3 Are you a subordinate or local lodge, etc.? If "Yes," list the the name, address, and EIN of your parent organization. Yes No

4 Are you a parent or grand lodge? If "Yes," list the name, address, and EIN of each subordinate lodge in active operation. Yes No

Schedule F Organizations described in section 501(c)(9)—Voluntary employees' beneficiary associations

1 Describe the benefits you provide or will provide. For each benefit include the account, duration, eligibility requirements, and the circumstances that will entitle a recipient to payment of the benefit.

At the end of this form, upload copies of any plan documents and insurance policies that describe such benefits and the terms and conditions of eligibility for each benefit.

2 Do you or will you provide deferred compensation benefits, property or malpractice insurance, loans (other than loans at times of disaster or whole life insurance policy loans), savings plans, reimbursement of commuting expenses, or benefits similar to those provided by a pension, stock bonus or profit sharing plan? If "Yes," explain. Yes No

3 Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, at the end of this form, upload a separate schedule.

Year End:	
Total number of persons covered by the plan who are highly compensated individuals	
Number of other employees covered by the plan	
Number of employees not covered by the plan	
Total number employed	

4 State the number of persons, if any, other than employees and their dependents (for example, the proprietor of a business whose employees are members of the association) who are entitled to receive benefits.

5 Are any employees or classes of employees entitled to benefits to which other employees or classes of employees are not entitled? If "Yes," explain. Yes No

Schedule F Organizations described in section 501(c)(9)—Voluntary employees' beneficiary associations (continued)

- 6** Are you organized under the terms of a collective bargaining agreement? If "Yes," at the end of this form, upload a current copy. Yes No
- 7** Are you submitting this application within 27 months of the end of the month in which you were legally formed? Yes No
- 7a** Generally, if you did not file Form 1024 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1024 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.
- Check this box if you accept the submission date as the effective date of your exempt status.
- Check this box if you are requesting an earlier effective date than the submission date.

- 7b** Explain why you did not file Form 1024 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1024 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule G Organizations described in section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations

1 Select your type of organization from the list below.

- Benevolent life insurance association or like organization
- Mutual ditch or irrigation company or like organization (continue to Line 4)
- Mutual or cooperative telephone company or like organization (continue to Line 4)
- Mutual or cooperative electric company or like organization (continue to Line 4)

2 Will your business activities be confined to a particular community, place, or district? If "No", explain.

Yes No

3 List the counties or geographical region from which members are accepted or will be accepted. Continue to Line 8.

4 Do members have democratic control? If "No," explain.

Yes No

5 Are the rights and interests of members in your annual savings determined in proportion to their business with you?

Yes No

6 Do you keep the records necessary to determine at any time each member's rights and interests in such savings, including assets acquired with the savings?

Yes No

Schedule G Organizations described in section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations *(continued)*

- 7 Are the rights and interests of members forfeited upon termination of membership? If "Yes," explain. Yes No

- 8 Do you or will you receive at least 85% of your gross income annually from amounts collected from members for the sole purposes of meeting losses and expenses. If "No," explain. Yes No

Schedule H Organizations described in section 501(c)(13)—Cemeteries, crematoria, and like corporations

- 1** Are you claiming exemption as a perpetual care fund for an organization described in section 501(c)(13)? Yes No
- 1a** Has the cemetery organization, for which funds are held, established exemption under section 501(c)(13)? If "No," explain.
-
- 1b** Are your funds devoted exclusively to the perpetual care and maintenance of the non-profit cemetery as a whole? If "No," explain.
-
- 2** Do you or will you operate a mortuary? Yes No
- 3** Do you or will you engage in land sale agreements, percentage-of-sales agreements, or other similar financial arrangements? If "Yes," describe any written or oral arrangements that you have made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.
-
- 4** Do you or will you own, operate, or maintain a cemetery for pets? Yes No

Schedule I Organizations described in section 501(c)(14)—Credit Unions

1 Are you formed under a state credit union law? If "No," continue to Line 7. Yes No

2 Select the state credit union law under which you are organized and operated.

3 Are you being operated under uniform bylaws adopted by the state you selected in Line 2? If "No," explain. Yes No

4 In making loans, do you or will you comply with the state credit union law requirements, including their purposes, security, and rate of interest charged thereon? If "No," explain. Yes No

5 Do you or will you limit your investments to securities which are legal investments for credit unions under the state credit union law? If "No," explain. Yes No

6 Do you or will you distribute dividends on shares, if any, as prescribed by the state credit union law? If "No," explain. Yes No

7 Are you operated for the mutual benefit of your members? Yes No

Schedule I Organizations described in section 501(c)(14)—Credit Unions (continued)

- 8 Is there a common bond among your members (e.g., association, occupation, or residence)? If "Yes," explain. Yes No

- 9 Describe how your governing board and officers are selected.

- 10 Do you or will you issue certificates of stock to shareholders? If "Yes," explain. Yes No

- 11 Do you or will you allow non-members to be shareholders? If "Yes," explain. Yes No

- 12 Do you or will you ensure that loans to members benefit the borrower and meet their needs? If "No," explain. Yes No

Schedule I Organizations described in section 501(c)(14)—Credit Unions (continued)

13 Do you or will you make loans to non-members? If "Yes," explain. Yes No

14 Do you or will you advertise to non-members? If "Yes," explain. Yes No

15 Are you a mutual reserve fund organized before September 1, 1957? Yes No

15a Do you provide reserve funds for-- and insurance of shares or deposits in-- a domestic building and loan association, cooperative bank without capital stock organized and operated for mutual purposes and without profit, mutual savings bank not having capital stock represented by shares, or a mutual savings bank described in section 591(b)? Yes No

15b Select the type(s) of organization(s) you provide reserve funds for and insurance of shares or deposits in:

- Domestic building and loan associations
- Cooperative banks without capital stock organized and operated for mutual purposes and without profit
- Mutual savings banks not having capital stock represented by shares
- Mutual savings banks described in section 591(b)

15c Enter the name of the organization(s) you provide reserve funds for and insurance of shares or deposits in.

15d Is 85% or more of your income attributable to providing reserve funds and to investments? If "No," explain. Yes No

Schedule J Organizations described in section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits

- 1 Describe the benefits you provide or will provide. Include the amount, duration, eligibility requirements, and the circumstances that will entitle a recipient to payment of the benefit.
At the end of this form, upload copies of any plan documents that describe such benefits and the terms and conditions of eligibility for each benefit.

- 2 Do you or will you provide benefits for individual proprietors, partners, or self-employed persons under the plan? If "Yes," explain. Yes No

- 3 Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, at the end of this form, upload a separate schedule.

Year End:	
Total number of persons covered by the plan who are shareholders, officers, self-employed persons, or highly compensated	
Number of other employees covered by the plan	
Number of employees not covered by the plan	
Total number employed	

- 4 Have or will the creator of the trust or a contributor to the trust; a brother or sister (whole or half-blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor (i) borrow or receive any part of the trust's income or corpus, (ii) receive any compensation for personal services, (iii) obtain any part of the trust's services, or (iv) sell or purchase any securities or other properties from or to the trust? Yes No

Schedule J **Organizations described in section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits** (continued)

5 Are you submitting this application within 27 months of the end of the month in which you were legally formed? Yes No

5a Generally, if you did not file Form 1024 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1024 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

Check this box if you accept the submission date as the effective date of your exempt status.

Check this box if you are requesting an earlier effective date than the submission date.

5b Explain why you did not file Form 1024 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1024 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule K Organizations described in section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States

- 1** Are you applying as a post or organization of past or present members of the Armed Forces of the United States? Yes No
- 1a** How many total members do you have?
- 1b** How many of your members are present or former members of the U.S. Armed Forces?
- 1c** How many of your members are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers of cadets or past or present members of the U.S. Armed Forces?
- 1d** Do you have a membership category other than the ones set out above? If "Yes," describe other membership categories and state the number of members in each category. Yes No
-
- 1e** Do you wish to apply for a determination that contributions to your organization are deductible by donors? Yes No
- 1f** How many of your members from Line 1b are war veterans? (A war veteran is a person who served in the Armed Forces of the United States during the following periods of war: April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; August 5, 1964, through May 7, 1975; and August 2, 1990, through a future date to be set by law or Presidential Proclamation.)
- 2** Are you an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States? If "Yes," list the name, address, and EIN of the post or organization. Yes No
-
- 2a** Are you affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? If "Yes," submit a copy of such bylaws or regulations at the end of this form. Yes No
- 2b** How many total members do you have?
- 2c** How many of your members are themselves past or present members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship? (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.)
- 2d** Are all of your members themselves members of a post or organization, past or present members of the Armed Forces of the United States, spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? Yes No

Schedule K Organizations described in section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States *(continued)*

3 Are you a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States? Yes No

3a Will your corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses)? If "No," explain. Yes No

3b If you are formed for charitable purposes, does your organizational document contain a proper dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations? Yes No

4 Do you or will you (i) rent your facilities to the general public; (ii) make your facilities, such as bar and dining facilities, open to the general public; (iii) sell liquor and/or food to members and/or the general public for consumption off premises; or (iv) conduct gaming activities with the general public? If "Yes," explain. Yes No

Schedule L Organizations described in section 501(d)—Religious and apostolic organizations

- 1 Are you organized for the purpose of operating a communal religious community where members live a communal life following your tenets and teachings? Yes No
- 2 Do you maintain a common or community treasury? Yes No
- 3 Do all of your members live in a communal manner? Yes No
- 4 Are members permitted to own, in their own names, any real or personal property? Yes No
- 5 Are members required to furnish their own support (food, clothing, and shelter)? Yes No
- 6 State your membership requirements, the method of member admission, members' right to property owned at the time they're admitted and terminating members' rights to share in the organization's property, or to a return of any property contributed.

Schedule M Organizations described in section 521—Farmers' Cooperative Associations

1 Complete the table below to show the number of shares of each class of capital stock currently outstanding, the value of the consideration for which it was issued, and the rate of dividend paid.

Class of stock	Shares	Amount	Rate of dividend
Preferred stock (voting)			
Preferred stock (non-voting)			
Common stock (voting)			
Common stock (non-voting)			

2 Complete the table below to show the number of shares of capital stock (other than non-voting preferred) owned by current and active producers, inactive producers, and non-producers.

Owner	Shares
Current and active producers	
Inactive producers	
Non-producers	
Total number of shares	
Percentage owned by current and active producers	

3 Do you or will you issue non-voting preferred stock? If "Yes," explain whether the owners, upon dissolution or liquidation, may share in the profits of the association beyond fixed dividends. Yes No

4 Do you or will you make any provisions for retiring the voting stock held by a non-producer? If "Yes," explain. Yes No

5 Enter the legal rate of interest in the state where you are located.

6 Does state law require you to accumulate and maintain reserves? If "Yes," state the names and purposes of the reserves and specify the amounts. Yes No

Schedule M Organizations described in section 521—Farmers' Cooperative Associations (continued)

- 7 Do you or will you maintain any reserves other than those required by state law? If "Yes," state the names and purposes of the reserves and specify the amounts. Yes No

- 8 Describe who is accorded voting rights in the cooperative and how many votes one person may have.

- 9 Are you a federated cooperative? If "No," continue to Line 12. Yes No

- 10 Are all your member cooperatives exempt under section 521? If "Yes," continue to Line 12. Yes No

- 11 Do the nonexempt member cooperatives have the same annual accounting period as you? If "No," describe the method that you do or will use to provide a common or comparable unit of time for analyzing and evaluating your operations and those of your members. Yes No

- 12 Do you or will you do business with both members and non-members? If "Yes," explain. Yes No

Schedule M Organizations described in section 521—Farmers' Cooperative Associations *(continued)*

- 13** Do you or will you pay patronage dividends? If "Yes," explain whether they will be paid to members and non-members on the same basis. If "No," continue to Line 15. Yes No

- 14** Do you or will you allocate patronage dividends based on an obligation in existence before you received the amounts allocated? If "Yes," explain the obligation in detail. Yes No

- 15** Explain how distribution is or will be made of the proceeds of products marketed for members and non-members. Also, if you operate on a basis of allocated units (i.e., functional, departmental, etc.), explain how losses are or will be treated.

- 16** Explain how you charge for supplies and equipment purchased for members and non-members.

Schedule M Organizations described in section 521—Farmers' Cooperative Associations (continued)

	Current tax year	2 prior tax years	
	From: <u> </u> / <u> </u> / <u> </u>	From: <u> </u> / <u> </u> / <u> </u>	From: <u> </u> / <u> </u> / <u> </u>
	To: <u> </u> / <u> </u> / <u> </u>	To: <u> </u> / <u> </u> / <u> </u>	To: <u> </u> / <u> </u> / <u> </u>
17 Value of agricultural products marketed or handled for:			
a Members -			
1. Actually produced by members			
2. Not actually produced by members but marketed by them through you			
b Non-members -			
1. Actually produced by non-members			
2. Not actually produced by non-members but marketed by them through you			
c Nonproducers (purchased from nonproducers for marketing by you)			
18 Value of supplies and equipment purchased for or sold to:			
a Members who were producers			
b Non-members who were producers			
c Members and non-members who were not producers			
19 Amount of business done with the United States Government or any of its agencies			

- 20** Were all the net earnings (after payment of dividends, if any, on capital stock) for the years shown on Lines 17-19 distributed as patronage dividends? Yes No
- If "No," were undistributed net earnings apportioned on the records to all patrons on a patronage basis? Yes No



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

EXEMPTION APPLICATION

BUSINESS PRIVILEGE TAX BRANCH

FORM CN 2-2-110 Approved 10/31/61 Revised 08/15/2023

Form CN-2-2-110 is for persons and organizations applying for exemption under Section 26203, Chapter 26 Title 11 Guam Code Annotated. Check the appropriate box below for which the exemption is claimed:

- 26203 (a) Governmental
- 26203 (b) Fraternal
- 26203 (c) Religious, Charitable, Scientific or Educational
- 26203 (d) Civic and Community Benefit
- 26203 (e) Hospital, Infirmaries and Sanitariums
- 26203 (f) Totally Blind Person

Name of Taxpayer/Organization: _____

Date of Application: _____

Physical Address: _____

Mailing Address: _____

Telephone Number: _____

Employer Identification Number (EIN)/SSN: _____

GRT Number: _____

Is the Taxpayer/Organization Incorporated?: Yes No

State in which incorporated: _____

Date Incorporated: _____

If not incorporated, manner of organization: _____

Date Organized: _____

Date Registered with the General Licensing Branch: _____

IMPORTANT REMINDER: A copy of the organization's Articles of Incorporation or Association and By-laws must accompany this application.

SIGNATURE AND VERIFICATION

I, the undersigned, acting as an individual or as President, Vice President, Treasurer, Assistant Treasurer, Chief Accounting Officer, (or other duly authorized officer) of the organization for which this application is made, declare under the penalties of perjury that this application, (including any accompanying statements of fact) has been examined by me and is, to the best of my knowledge and belief, a true and correct application, made in good faith pursuant to §26203 Title 11 of the Guam Code Annotated and the regulations thereunder establish by the Commissioner of Revenue & Taxation.

Signature

Title

Date

Application for Employer Identification Number
 (For use by employers, corporations, partnerships, trusts, estates, churches,
 government agencies, Indian tribal entities, certain individuals, and others.)
 ▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.
 ▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

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) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party	7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input 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"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Military/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 _____ <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) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 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 13.) <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"/> _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
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) ▶		
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 type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> _____ <input type="checkbox"/> Other (specify) ▶ _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input 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	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.		Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶		Applicant's fax number (include area code)
Signature ▶		Date ▶

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't 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	doesn't 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	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 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, 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	doesn't 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, 7a-b, 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 as applicable), 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 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, 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, 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, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	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 doesn't have employees.

² However, don't 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 Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't 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 agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in 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.

Instructions for Form SS-4

(Rev. December 2019)



Department of the Treasury
Internal Revenue Service

Application for Employer Identification Number (EIN)

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 (EIN). Also, see *Do I Need an EIN?* on page 2 of Form SS-4.

Future Developments


For the latest information related to Form SS-4 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormSS4](https://www.irs.gov/FormSS4).


What's New

Line 14. Replaced \$4,000 with \$5,000 in the discussion providing parameters on when an employer can elect to file Form 944.

Purpose of Form

Use Form SS-4 to apply for an EIN. An EIN is a 9-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.

 See Form SS-4PR (for Puerto Rico) for the Spanish-language version of Form SS-4.


 An EIN is for use in connection with your business activities only. Don't use your EIN in place of your social security number (SSN) or individual taxpayer identification number (ITIN).

Reminders

Apply for an EIN online. For applicants in the U.S. or U.S. possessions, you can apply for and receive an EIN free of charge on [IRS.gov](https://www.irs.gov). See *How To Apply for an EIN*, later.

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 don't 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. Don't show your SSN as an EIN on returns. If you don't 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.

 For information about EINs and federal tax deposits, see Pub. 15, Pub. 51, and Pub. 80.



To ensure fair and equitable treatment for all taxpayers, EIN issuances are limited to one per responsible party, per day. For trusts, the limitation is applied to the grantor, owner, or trustor. For estates, the limitation is applied to the decedent (decedent estate) or the debtor (bankruptcy estate). This limitation is applicable to all requests for EINs whether online, telephone, fax, or mail.

How To Apply for an EIN

You can apply for an EIN online (only for applicants in the U.S. or U.S. possessions), by telephone (only for applicants outside of the U.S. or U.S. possessions), by fax, or by mail, depending on how soon you need to use the EIN. Use only one method for each entity so you don't receive more than one EIN for an entity.

Apply for an EIN online. If you have a legal residence, principal place of business, or principal office or agency in the U.S. or U.S. possessions, you can receive an EIN online and use it immediately to file a return or make a payment. Go to the IRS website at [IRS.gov/Businesses](https://www.irs.gov/Businesses) and click on *Employer ID Number (EIN)*.

The principal officer, general partner, grantor, owner, trustor, etc., must have a valid taxpayer identification number (SSN, EIN, or ITIN) in order to use the online application. 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, see instructions under *Line 18*.



If you have NO legal residence, principal place of business, or principal office or agency in the U.S. or U.S. possessions, you can't use the online application to obtain an EIN. Please use one of the other methods to apply.

Apply by telephone—option available to international applicants only. If you have NO legal residence, principal place of business, or principal office or agency in the U.S. or U.S. possessions, you may call 267-941-1099 (not a toll-free number), 6:00 a.m. to 11:00 p.m. (Eastern time), Monday through Friday, to obtain an EIN.

The person making the call must be authorized to receive the EIN and answer questions concerning Form SS-4. Complete the Third Party Designee 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.

Note. It will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from Form SS-4 to establish your account and assign you an EIN. Write the number you're 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 the signed Form SS-4 (including any third-party designee authorization) within 24 hours to the IRS address provided by the IRS representative.



The IRS no longer issues EINs by telephone for domestic taxpayers. Only international applicants can receive an EIN by telephone.

Apply by fax. Under the Fax-TIN program, you can receive your EIN by fax generally within 4 business days. Complete and fax Form SS-4 to the IRS using the appropriate fax number listed in *Where To File or Fax*, later. 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.

Apply by mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the appropriate address listed in *Where To File or Fax*, later. You will receive your EIN in the mail in approximately 4 weeks. Also, see *Third-Party Designee*, later.

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



Form SS-4 downloaded from [IRS.gov](https://www.irs.gov) is a fillable form and, when completed, is suitable for faxing or mailing to the IRS.

Where To File or Fax

If you have a principal place of business, office or agency, or legal residence in the case of an individual, located in:	File or fax to:
One of the 50 states or the District of Columbia	Internal Revenue Service Attn: EIN Operation Cincinnati, OH 45999 Fax: 855-641-6935
If you have no legal residence, principal office, or principal agency in any state or the District of Columbia (international/U.S. possessions)	Internal Revenue Service Attn: EIN International Operation Cincinnati, OH 45999 Fax: 855-215-1627 (within the U.S.) Fax: 304-707-9471 (outside the U.S.)

How To Get Tax Help, Forms, and Publications



Tax help for your business is available at [IRS.gov/Businesses](https://www.irs.gov/Businesses).

You can download or print all of the forms and publications you may need on [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs). Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you. You should receive your order within 10 business days.

Related Forms and Publications

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

- Form 11-C, Occupational Tax and Registration Return for Wagering.
- Form 637, Application for Registration (For Certain Excise Tax Activities).
- Form 720, Quarterly Federal Excise Tax Return.
- Form 730, Monthly Tax Return for Wagers.
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T, Exempt Organization Business Income Tax Return.
- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
- Form 1024, Application for Recognition of Exemption Under Section 501(a).
- Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business (Sole Proprietorship).
- Schedule F (Form 1040 or 1040-SR), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, G, 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.

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.
- 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 Form 1120, U.S. Corporation Income Tax Return.
- Form 1120-S, U.S. Income Tax Return for an S Corporation.
- Form 2290, Heavy Highway Vehicle Use Tax Return.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8822-B, Change of Address or Responsible Party — Business.
- Form 8832, Entity Classification Election.
- Form 8849, Claim for Refund of Excise Taxes.

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

- Pub. 15, Employer's Tax Guide.
- Pub. 51, Agricultural Employer's Tax Guide.
- Pub. 80, Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.
- 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, Electronic Choices to Pay All Your Federal Taxes.
- Pub. 1635, Understanding Your EIN.

Specific Instructions

Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Generally, enter "N/A" on the lines that don't 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're a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Don't use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust as it appears on the trust instrument.

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

Line 3. Executor, administrator, trustee, "care of" name. For trusts, enter the name of the trustee. For estates, enter the name of the executor, administrator, personal representative, 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–4b. Mailing address. Enter the mailing address for the entity's correspondence. If the entity's address is outside the United States or its possessions, you must enter the city, province or state, postal code, and the name of the country. Don't abbreviate the country name. 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.

If the entity is filing Form SS-4 only to obtain an EIN for Form 8832, use the same address where you would like to have the acceptance or nonacceptance letter sent.



File Form 8822-B to report any subsequent changes to the entity's mailing address.

Lines 5a–5b. Street address. Provide the entity's physical address only if different from its mailing address shown on lines 4a–4b. Don't enter a P.O. box number here. If the entity's address is outside the United States or its possessions, you must enter the city, province or state, postal code, and the name of the country. Don't abbreviate the country name.

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

Lines 7a–7b. Name of responsible party. Enter the full name (first name, middle initial, last name, if applicable) and SSN, ITIN, or EIN of the entity's responsible party.

Responsible party defined. The "responsible party" is the person who ultimately owns or controls the entity or who exercises ultimate effective control over the entity. The person identified as the responsible party should have a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the person, directly or indirectly, to control, manage, or direct the entity and the disposition of its funds and assets. **Unless the applicant is a government entity, the responsible party must be an individual (that is, a natural person), not an entity.**

- For entities with shares or interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, "responsible party" is (a) the principal officer, if the entity is a corporation; or (b) a general partner, if a partnership. The general requirement that the responsible party be an individual applies to these entities. For example, if a corporation is the general partner of a publicly traded partnership for which Form SS-4 is filed, then the responsible party of the partnership is the principal officer of the corporation.
- For tax-exempt organizations, the responsible party is generally the same as the "principal officer" as defined in the Form 990 instructions.
- For government entities, the responsible party is generally the agency or agency representative in a position to legally bind the particular government entity.
- For trusts, the responsible party is a grantor, owner, or trustor.
- For decedent estates, the responsible party is the executor, administrator, personal representative, or other fiduciary.



File Form 8822-B to report any subsequent changes to responsible party information.

If you're applying for an EIN for a government entity, you may enter an EIN for the responsible party on line 7b. Otherwise, you must enter an SSN or ITIN on line 7b. But, leave line 7b blank or enter "N/A," "foreign," or similar language, if the responsible party doesn't have and is ineligible to obtain an SSN or ITIN.

Lines 8a–8c. Limited liability company (LLC) information. 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 or 1040-SR)). For more information on single-member LLCs, see *Disregarded entities*, later.

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 Form 8832 and its instructions.

If the answer to line 8a is "Yes," enter the number of LLC members. If the LLC is owned solely by an individual and his or her spouse in a community property state and they choose to treat the entity as a disregarded entity, enter "1" on line 8b.



Don't file Form 8832 if the LLC accepts the default classifications above. If the LLC timely files Form 2553, it will be treated as a corporation as of the effective date of the S corporation election as long as it meets all other requirements to qualify as an S corporation. The LLC doesn't need to file Form 8832 in addition to Form 2553. See the Instructions for Form 2553.

Line 9a. Type of entity. Check the box that best describes the type of entity applying for the EIN. If you're an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



This isn't an election for a tax classification of an entity. See Disregarded entities, later.

Sole proprietor. Check this box if you file Schedule C or Schedule F (Form 1040 or 1040-SR) 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're a nonresident alien with no effectively connected income from sources within the United States, enter "N/A." You don't 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 "1120-S" 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 (generally the 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 accounting, actuarial science, architecture, consulting, engineering, health (including veterinary services), law, and the performing arts. For more information about personal service corporations, see the Instructions for Form 1120 and Pub. 542.



If the corporation is recently formed, the testing period begins on the first day of its tax year and ends on the earlier of the last day of its tax year, or the last day of the calendar year in which its tax year begins.

Other nonprofit organization. Check the *Other nonprofit organization* 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 Form 1023 (or Form 1023-EZ) or Form 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) in the last entry. (Don't

confuse the GEN with the 9-digit EIN.) If you don't know the GEN, contact the parent organization. See Pub. 557 for more information about group exemption letters.

If the organization is a section 527 political organization, check the *Other nonprofit organization* box 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. Go to [IRS.gov/PolOrgs](https://www.irs.gov/PolOrgs) for more information.

Estate. An estate is a legal entity created as a result of a person's death. Enter the SSN or ITIN of the deceased person in the space provided.

Plan administrator. If the plan administrator is an individual, enter the plan administrator's taxpayer identification number (TIN) 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. State and local governments generally have the characteristics of a government, such as powers of taxation, law enforcement, and civil authority. If you're unsure whether or not your organization is a government, search "What are government entities?" at [IRS.gov](https://www.irs.gov) for clarification.

Federal government. The federal government is made up of the Executive, Legislative, and Judicial branches, as well as independent federal agencies. Unions, VFW organizations, and political organizations aren't federal agencies.

Other. If not specifically listed, check the *Other* box and 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"). Don't enter "N/A." If you're an alien individual applying for an EIN, see the instructions for *Lines 7a-7b*.

- **Household employer.** If you're an individual that will employ someone to provide services in your household, check the *Other* box and enter "Household employer" and your SSN. If you're a trust that qualifies as a household employer, you don't need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

- **Household employer agent.** If you're an agent of a household employer that is a disabled individual or other welfare recipient receiving home care services through a state or local program, check the *Other* box and enter "Household employer agent." For more information, see Rev. Proc. 84-33 and Rev. Proc. 2013-39. If you're a state or local government, also check the state/local government box.

- **QSub.** For a qualified subchapter S subsidiary (QSub) check the *Other* box and specify "QSub." See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, if the QSub election is made pursuant to a reorganization under section 368(a)(1)(F), and *Disregarded entities* below.

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

Disregarded entities. A disregarded entity is an eligible entity that is disregarded as separate from its owner for federal income tax purposes. Disregarded entities include single-member limited liability companies (LLCs) and certain qualified foreign entities. See the instructions for Forms 8832 and 8869, and Regulations section 301.7701-3 for more information on domestic and foreign disregarded entities.

The disregarded entity is required to use its name and EIN for reporting and payment of employment taxes: to register for excise tax activities on Form 637; to pay and report excise taxes reported on Forms 720, 730, 2290, and 11-C; to claim any refunds, credits, and payments on Form 8849; and where a U.S. disregarded entity is wholly owned by a foreign person, to file information returns on Form 5472. See the instructions for the employment and excise tax returns and Form 5472 for more information.

Complete Form SS-4 for disregarded entities as follows.

- If a disregarded entity is filing Form SS-4 to obtain an EIN because it is required to report and pay employment and excise

taxes, or for non-federal purposes such as a state requirement, check the *Other* box for line 9a and write "Disregarded entity" (or "Disregarded entity-sole proprietorship" if the owner of the disregarded entity is an individual).

- If the disregarded entity is requesting an EIN for purposes of filing Form 5472, as required under section 6038A for a U.S. disregarded entity that is wholly owned by a foreign person, check the *Other* box for line 9a and write "Foreign-owned U.S. disregarded entity-Form 5472."

- If the disregarded entity is requesting an EIN for purposes of filing Form 8832 to elect classification as an association taxable as a corporation, or Form 2553 to elect S corporation status, check the *Corporation* box for line 9a and write "Single-member" and the form number of the return that will be filed (Form 1120 or 1120-S).

- If the disregarded entity is requesting an EIN because it has acquired one or more additional owners and its classification has changed to partnership under the default rules of Regulations section 301.7701-3(f), check the *Partnership* box for line 9a.

- If a foreign eligible entity is requesting an EIN for purposes of filing Form 8832 to elect classification as a disregarded entity, check the *Other* box for line 9a and write "foreign disregarded entity."

Line 10. Reason for applying. Check only one box. Don't enter "N/A." A selection is required.

Started new business. Check this box if you're starting a new business that requires an EIN. If you check this box, enter the type of business being started. Don't 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. Don't 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, Pub. 51, or Pub. 80.



You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using EFTPS. See Pub. 15, Pub. 51, Pub. 80, and Pub. 966.

Banking purpose. Check this box if you're 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. Don't 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. Don't file this form for certain grantor-type trusts. The trustee doesn't 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 payers. However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.



Don't check this box if you're applying for a trust EIN when a new pension plan is established. Check the Created a pension plan box.

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. For more information about pension plans, visit [IRS.gov](https://www.irs.gov) and enter "Types of retirement plans" in the search box.



Check this box if you're applying for a trust EIN when a new pension plan is established. In addition, check the Other box on line 9a and write "Created a pension plan" in the space provided.

Other. Check this box if you're 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. A foreign-owned U.S. disregarded entity required to file Form 5472 should enter "Foreign-owned U.S. disregarded entity filing Form 5472" in the space provided.

Line 11. Date business started or acquired. If you're 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. For foreign applicants, this is the date you began or acquired a business in the United States. If you're 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 or the date that the trust was required to obtain an EIN under Regulations section 301.6109-1(a)(2). 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 12. 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 will generally 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 must generally 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 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.

If no employees are expected, skip line 14.

Line 14. Do you want to file Form 944? If you expect your employment tax liability to be \$1,000 or less in a full calendar year, you're eligible to file Form 944 annually (once each year) instead of filing Form 941 quarterly (every 3 months). Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less in total wages subject to social security and Medicare taxes and federal income tax withholding. If you qualify and want to file Form 944 instead of Forms 941, check the box on line 14. If you don't check the box, then you must file Form 941 for every quarter.



Once you check the box, you must continue to file Form 944, regardless of the amount of tax shown on your return, until the IRS instructs you to file Form 941.



For employers in the U.S. possessions, generally, if you pay \$6,536 or less in wages subject to social security and Medicare taxes, you're likely to pay \$1,000 or less in employment taxes.

For more information on employment taxes, see Pub. 15, Pub. 51, or Pub. 80.

Line 15. First date wages or annuities were paid. If the business has employees, enter the date on which the business began to pay wages or annuities. For foreign applicants, this is the date you began to pay wages in the United States. If the business doesn't 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. For foreign applicants, this is the date you began or will begin to pay income (including annuities) to a nonresident alien in the United States.

Line 16. Check the one box on line 16 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.

Construction. Check this box if the applicant is engaged in erecting buildings or engineering projects (for example, streets, highways, bridges, and 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). Also, check this box for mortgage real estate investment trusts (REITs). Mortgage REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate mortgage assets with gross income of the trust solely derived from interest earned.

Rental & 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. Also, check this box for equity real estate investment trusts (REITs). Equity REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate assets with gross income of the trust derived from renting real property.

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 in providing other insurance or employee-benefit related services.

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

Line 17. Use line 17 to describe the applicant's principal line of business in more detail. For example, if you checked the *Construction* box on line 16, enter additional detail such as "General contractor for residential buildings" on line 17. An entry is required. For mortgage REITs, indicate mortgage REIT; and for equity REITs, indicate what type of real property is the principal type (residential REIT, nonresidential REIT, miniwarehouse REIT, etc.).

Line 18. Check the applicable box to indicate whether or not the applicant entity applying for an EIN was issued one previously.

Third-Party Designee. Complete this section only if you want to authorize the named individual to answer questions about the completion of Form SS-4 and receive the entity's newly assigned EIN. You must complete the signature area for the authorization to be valid. The designee's authority terminates at the time the EIN is assigned and released to the designee. EINs are released to authorized third-party designees by the method they used to obtain the EIN (online, telephone, or fax); however, the EIN notice will be mailed to the taxpayer.



If the third-party designee's address or telephone number matches the address or telephone number of the taxpayer, the application must be mailed or faxed.

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're 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're 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/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions 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're 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 hr., 36 min.
Learning about the law or the form	42 min.
Preparing, copying, assembling, and sending the form to the IRS	52 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form SS-4 to this address. Instead, see *Where To File or Fax*, earlier.