

**Letter from County of
San Bernardino dated
June 21, 2013**

Attachment 3

AUDITOR-CONTROLLER/ TREASURER/TAX COLLECTOR



COUNTY OF SAN BERNARDINO

- 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830
- 172 West Third Street, First Floor
San Bernardino, CA 92415-0360 • (909) 387-8308 • Fax (909) 387-6716

LARRY WALKER
Auditor-Controller/
Treasurer/Tax Collector

June 21, 2013

RECEIVED
JUN 25 2013

LAFCO
215 North D Street, Ste 204
San Bernardino, CA 92415-0490

LAFCO
San Bernardino County

Re: Payroll & Accounting Services Contract Revision– Action Required

Recent changes in Employer reporting requirements make it necessary for the County to restructure its existing contract's for Payroll and Accounting Services with Special Districts that operate independently. On December 28, 2012, the Internal Revenue Service (IRS) issued a proposed regulation regarding the Affordable Care Act (ACA) Shared Responsibility provisions, which affect large employers (generally those with at least 50 full-time equivalent employees). Recent announcements focus on several key elements and the rules concerning new employer responsibilities. Responsibility provisions, under section 4980H of the Internal Revenue Code (IRC), have been added as a result of ACA. Beginning in 2014, new IRS Shared Responsibility assessments will apply to large employers that do not offer qualifying health coverage to all full-time employees, and their dependents, beginning in 2015. These IRS assessments will be based in part on the number of employees who qualify as full-time under the ACA.

As a result of the new Internal Revenue Code, a change to the existing payroll reporting relationship must be established. Under the prior structure our office was considered the "Agent" (IRS form 2678) of a contracted payroll entity. With the new responsibility provisions this reporting relationship will change to "Reporting Agent" (IRS form 8655). This new reporting relationship will need to be represented in our contract for Payroll and Accounting services. Payroll will continue to be processed in the same manner, but it will now be reported under the Special Districts unique Federal and State Employer Identification Number (EIN) and not under the County's. Under Form 8655 arrangements, the district remains liable for ensuring all tax returns are filed timely and all deposits and payments are made timely.

The district will have the option to terminate its reporting relationship with the County and deposit and pay its' own federal and state tax liabilities, as it currently does for disability and unemployment taxes. If your district decides to continue contracting payroll services through the county we will need to be notified no later than July 24, 2013, so we can negotiate a new contract. The County intends for the new contract to become effective, on October 1, 2013. Under the new contract we will continue to deposit and pay tax liabilities on behalf of each client, using each client's separate Federal and State EIN. As always, efficiencies in processing payroll are meant to be shared with our clients and will continue to be. However, when there is an additional level of effort needed that is specific to the service being provided, those costs must be passed on to the client.

To accommodate the change for reporting separately, a few steps will need to be taken. Many of the Special Districts have already gone through a similar process in securing their State EIN for State Unemployment Insurance (SUI) and State Disability Insurance (SDI) reporting and their Federal EIN for meeting the terms of the existing contract. A portion of these steps were necessary under the existing agreement. ***If you have not done so already, please follow these steps:***

- 1) District is required to provide its Federal Employer Identification Number (FEIN) to ATC Central Payroll for reporting social security, Medicare, and employment taxes. Separate State Employer Identification Numbers (SEIN) for each, reporting personal income tax withholding (PIT), unemployment insurance (SUI), and/or State Disability Insurance (SDI).
- 2) District is required to complete Internal Revenue Service Form 8655 appointing County as its Reporting Agent to establish the new reporting relationship.

To obtain a FEIN:

Apply online by visiting www.irs.gov/businesses and following these steps:

- Under Business Topics on the left of the page, click on [Employer ID Numbers](#)
- In the middle of the page, click on [Apply for an EIN Online](#)
- In the middle of the page, click on [Apply Online Now](#)

If you choose not to apply online for a FEIN, you can complete the enclosed **IRS Form SS-4, Application for Employer Identification Number**. You are required to provide information on lines 1, 2, and 4a-5b. Instructions for completing this form are attached to the form. Further instructions are located online at www.irs.gov/pub/irs-pdf/iss4.pdf. After receipt and processing, the IRS will send you a FEIN.

To obtain a SEIN:

The district should obtain separate State Employer Identification Numbers (SEIN) for personal income tax (PIT) reporting, State Unemployment Insurance (SUI) and/or State Disability Insurance (SDI). Apply online by visiting www.edd.ca.gov/Payroll_Taxes/More_e-Services_for_Business_Information.htm

After obtaining a FEIN and registering your SEIN, the County also requires that your district complete the enclosed **IRS Form 8655, Reporting Agent Authorization (RA)** and **EDD Form DE48, Power of Attorney Declaration**. These forms appoint the County as your district's reporting agent. You will need your existing/new FEIN to complete these forms. It is the responsibility of the Special District to ensure that it is done in a timely manner.

IRS Form 8655:

On Form 8655, please complete all items excluding number 9 through 14, which we have already completed for you. Once completed, please mail your Form 8655 to the Auditor-Controller/Treasurer/Tax Collector's office at the following address:

County of San Bernardino
Auditor-Controller/Treasurer/Tax Collector
Attn: Central Payroll Accountants
222 W. Hospitality Lane, 3rd Floor
San Bernardino, CA 92415-0030

The Auditor-Controller/Treasurer/Tax Collector will submit the appropriate paperwork to the IRS, once received from the district establishing the Reporting Agent relationship. A copy of the approved form will be mailed back to you.

EDD Form DE48:

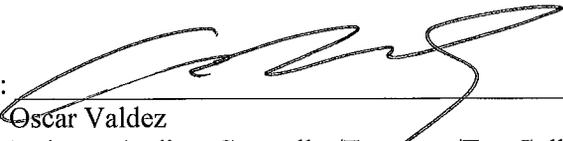
Complete Form DE48, Sections I and IV. After signing the form, make 2 copies and mail the original Form DE48 to the EDD at the address below, Please keep one copy for your files and send the other copy to ATC Central Payroll at the mailing address above.

Employment Development Department
Account Services Group, MIC 28
P.O. Box 826880
Sacramento, CA 94280-0001

The County intends to make the changes for reporting separately by October 1, 2013. Until then, the current process of filing your tax returns and making deposits or payments using the county's ID numbers will remain in place. Please contact Suzanne Lopez, Central Payroll Accountant, at (909) 386-8770 or Suzanne.lopez@atc.sbcounty.gov, if you have any questions regarding this process. Thank you for your cooperation.

Sincerely,

Larry Walker
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: 
Oscar Valdez
Assistant Auditor-Controller/Treasurer/Tax Collector

LDW:OV:VJD:JJ:oac

Enclosure

Reporting Agent Authorization

OMB No. 1545-1058

▶ Information about Form 8655 is at www.irs.gov/form8655.

Taxpayer

1 a Name of taxpayer (as distinguished from trade name)		2 Employer identification number (EIN)
1 b Trade name, if any		4 If you are a seasonal employer, check here <input type="checkbox"/>
3 Address (number, street, and room or suite no.)		5 Other identification number
City or town, state, and ZIP code		
6 Contact person	7 Daytime telephone number	8 Fax number

Reporting Agent

9 Name (enter company name or name of business) San Bernardino County Auditor-Controller/Treasurer/Tax Collector		10 Employer identification number (EIN) 95-6002748
11 Address (number, street, and room or suite no.) 222 W Hospitality Lane 3rd Floor		
City or town, state, and ZIP code San Bernardino, CA 92415		
12 Contact person Suzanne Lopez	13 Daytime telephone number (909) 386-8770	14 Fax number (909) 386-9070

Authorization of Reporting Agent To Sign and File Returns

15 Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	940-PR _____	941-PR _____	941-SS _____	943 _____
943-PR _____	944 _____	945 _____	1042 _____	CT-1 _____	

Authorization of Reporting Agent To Make Deposits and Payments

16 Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	943 _____	944 _____	945 _____	720 _____
1041 _____	1042 _____	1120 _____	CT-1 _____	990-PF _____	990-T _____

Disclosure of Information to Reporting Agents

17 a Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on lines 15, 16, and/or line 18

b Check here if the reporting agent also wants to receive copies of notices from the IRS

Disclosure Authorization

18 a The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning _____.

b The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning _____.

c The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Forms 3921 and 3922. This authority is effective for calendar year forms beginning _____.

State or Local Authorization

19 Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

Sign Here

Signature of taxpayer	Title	Date
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General Instructions

What's New

Beginning in 2012, Form 944-PR and Form 944-SS have been deleted from line 15. Taxpayers who would otherwise file Form 944-PR or Form 944-SS will file Form 944 or Form 944(SP) unless they request to file quarterly Forms 941-PR or 941-SS.

Purpose of Form

Use Form 8655 to authorize a reporting agent to:

- Sign and file certain returns. Reporting agents must file returns electronically except as provided under Rev. Proc. 2012-32. You can find Rev. Proc. 2012-32 on page 267 of Internal Revenue Bulletin 2012-34 at www.irs.gov/pub/irs-irbs/irb12-34.pdf;
- Make deposits and payments for certain returns;
- Receive duplicate copies of tax information, notices, and other written and/or electronic communication regarding any authority granted; and
- Provide IRS with information to aid in penalty relief determinations related to the authority granted on Form 8655.

Authority Granted

Once Form 8655 is signed, any authority granted is effective beginning with the period indicated on lines 15 or 16 and continues indefinitely unless revoked by the taxpayer or reporting agent. A new authorization must be submitted to the Service for any increase or decrease in the authority of a reporting agent to act for its client. The preceding authorization remains in effect except as modified by the new one. No authorization or authority is granted for periods prior to the period(s) indicated on Form 8655.

Where authority is granted for any form, it is also effective for related forms such as the corresponding non-English language form, amended return, (Form 941-X, 941-X(PR), 943-X, 944-X(PR), 945-X, or CT-1X), or payment voucher. In addition to the returns shown on lines 15 and 16, Form 8655 can be used to provide authorization for Form 944-SP using the entry spaces for Form 944. The form also can be used to authorize a reporting agent to make deposits and payments for other returns in the Form 1120 series, such as Form 1120-C, using the entry space for Form 1120 on line 16.

Disclosure authority granted on line 17a is effective on the date Form 8655 is signed by the taxpayer. Any authority granted on Form 8655 does not revoke and has no effect on any authority granted on Forms 2848 or 8821, or any third-party designee checkbox authority.

Where To File

Send Form 8655 to:

Internal Revenue Service
Accounts Management Service Center
MS 6748 RAF Team
1973 North Rulon White Blvd.
Ogden, UT 84404

You can fax Form 8655 to the IRS. The number is 801-620-4142.

Additional Information

Additional information concerning reporting agent authorizations may be found in:

- **Pub. 1474**, Technical Specifications Guide for Reporting Agent Authorizations and Federal Tax Depositors.
- **Rev. Proc. 2012-32**.

Substitute Form 8655

If you want to prepare and use a substitute Form 8655, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 8655 is approved, the form approval number must be printed in the lower left margin of each substitute Form 8655 you file with the IRS.

Revoking an Authorization

If you have a valid Form 8655 on file with the IRS, the filing of a new Form 8655 revokes the authority of the prior reporting agent beginning with the period indicated on the new Form 8655. However, the prior reporting agent is still an authorized reporting agent and retains any previously granted disclosure authority for the periods prior to the beginning period of the new reporting agent's authorization unless specifically revoked.

If the taxpayer wants to revoke an existing authorization, send a copy of the previously executed Form 8655 to the IRS at the address under *Where To File*, above. Re-sign the copy of the Form 8655 under the original signature. Write "REVOKE" across the top of the form. If you do not have a copy of the authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the reporting agent is revoked and must be signed by the taxpayer. Also, list the name and address of each reporting agent whose authority is revoked.

Withdrawing from reporting authority. A reporting agent can withdraw from authority by filing a statement with the IRS, either on paper or using a delete process. The statement must be signed by the reporting agent (if filed on paper) and identify the name and address of the taxpayer and authorization(s) from which the reporting agent is withdrawing. For information on the delete process, see Pub. 1474.

Specific Instructions

Line 15

Use the "YYYY" format for annual tax returns. Use the "MM/YYYY" format for quarterly tax returns, where "MM" is the ending month of the quarter the named reporting agent is authorized to sign and file tax returns for the taxpayer. For example, enter "09/2012" on the line for "941" to indicate you are authorizing the named reporting agent to sign and file Form 941 for the July–September quarter of 2012 and subsequent quarters.

Line 16

Use the "MM/YYYY" format to enter the starting date, where "MM" is the first month the named reporting agent is authorized to make deposits or payments for the taxpayer. For example, enter "08/2012" on the line for "720" to indicate you are authorizing the named reporting agent to make deposits or payments for Form 720 starting in August 2012 and all subsequent months.

Who Must Sign

Sole proprietorship. The individual owning the business.

Corporation (including a limited liability company (LLC) treated as a corporation). Generally, Form 8655 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer, and (d) any other person authorized to access information under section 6103(e).

Partnership (including an LLC treated as a partnership) or an unincorporated organization. Generally, Form 8655 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8655.

Single member LLC treated as a disregarded entity. The owner of the LLC.

Trust or estate. The fiduciary.

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. Our authority to request this information is Internal Revenue Code sections 6011, 6061, 6109, and 6302 and the regulations thereunder. We use this information to identify you and record your reporting agent authorization. You are not required to authorize a reporting agent to act on your behalf. However, if you choose to authorize a reporting agent, you are required to provide the information requested, including your identification number. Failure to provide all the information requested may prevent or delay processing of your authorization; providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and 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, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 8655 will vary depending on individual circumstances. The estimated average time is 1 hour, 7 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making Form 8655 simpler, we would be happy to hear from you. Email us at taxforms@irs.gov and enter "Form 8655" on the subject line or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8655 to this address. Instead, see *Where To File* above.

Instructions for Completing the *Power of Attorney (POA) Declaration (DE 48)*

General Information:

This *Power of Attorney (POA) Declaration (DE 48)* is your written authorization for an individual or other entity to act on your behalf in tax and/or benefit reporting matters, and will remain in effect until it is rescinded or revoked. When a new POA is filed with the Employment Development Department (EDD), the new POA will automatically revoke any prior declaration(s) on file unless you attach a copy of each POA that you want to remain in effect. In addition, if you need to limit the term of a POA, you must specify the date it will expire as outlined in Section III below. For general information, call the Account Services Group at 916-654-7263.

- I. **EMPLOYER/TAXPAYER INFORMATION** - Enter your California Employer Account Number (*if applicable*), Taxpayer Identification Number, Federal Employer Identification Number, Owner or Corporation Name, Owner(s) Social Security Number or Corporate Identification Number, Business Name/Doing Business As (DBA), mailing address, business phone and fax number(s), and business location if different than the mailing address.
- II. **REPRESENTATIVE DESIGNATION** - Enter the representative's business, representative's name, phone number, fax number, and address.
- III. **AUTHORIZED ACT(S)** - If you want to authorize your representative to perform any and all acts on your behalf, check the "General Authorization" box. If you want to limit this authorization, check the boxes that apply under "Specific Declaration." Enter the beginning and ending dates of each interval/period for which you are making the declaration.
- IV. **SIGNATURE AUTHORIZING POWER OF ATTORNEY** - The POA must be signed and dated by the business owner, partner, or corporate officer (i.e., President, Vice President, CEO, or CFO). Please submit an updated list of corporate officers/owners with this document, if applicable. If the declaration is submitted without a signature or with an unauthorized signature, it will be returned.

Please return your completed DE 48 to the EDD representative with whom you are working. If you are not working with a particular representative, send the form to:

Employment Development Department
Account Services Group, MIC 28
P.O. Box 826880
Sacramento, CA 94280-0001

If you have questions or need assistance completing this form, please call:

Department Representative: _____

Phone Number: _____

Note: Form SS-4 begins on the next page of this document.

Attention
Limit of one (1) Employer Identification Number (EIN)
Issuance per Business Day

Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service (IRS) will limit Employer Identification Number (EIN) issuance 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 or by phone, fax or mail. We apologize for any inconvenience this may cause.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

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

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
	4b City, state, and ZIP code (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"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ Group Exemption Number (GEN) 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"/> 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 \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; text-align: center;">Agricultural</td> <td style="width:33%; text-align: center;">Household</td> <td style="width:33%; text-align: center;">Other</td> </tr> </table>			Agricultural
Agricultural	Household	Other	
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"/> 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. Name and title (type or print clearly) ▶		Applicant's telephone number (include area code) ()	
Signature ▶		Applicant's fax number (include area code) ()	
Date ▶			

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.