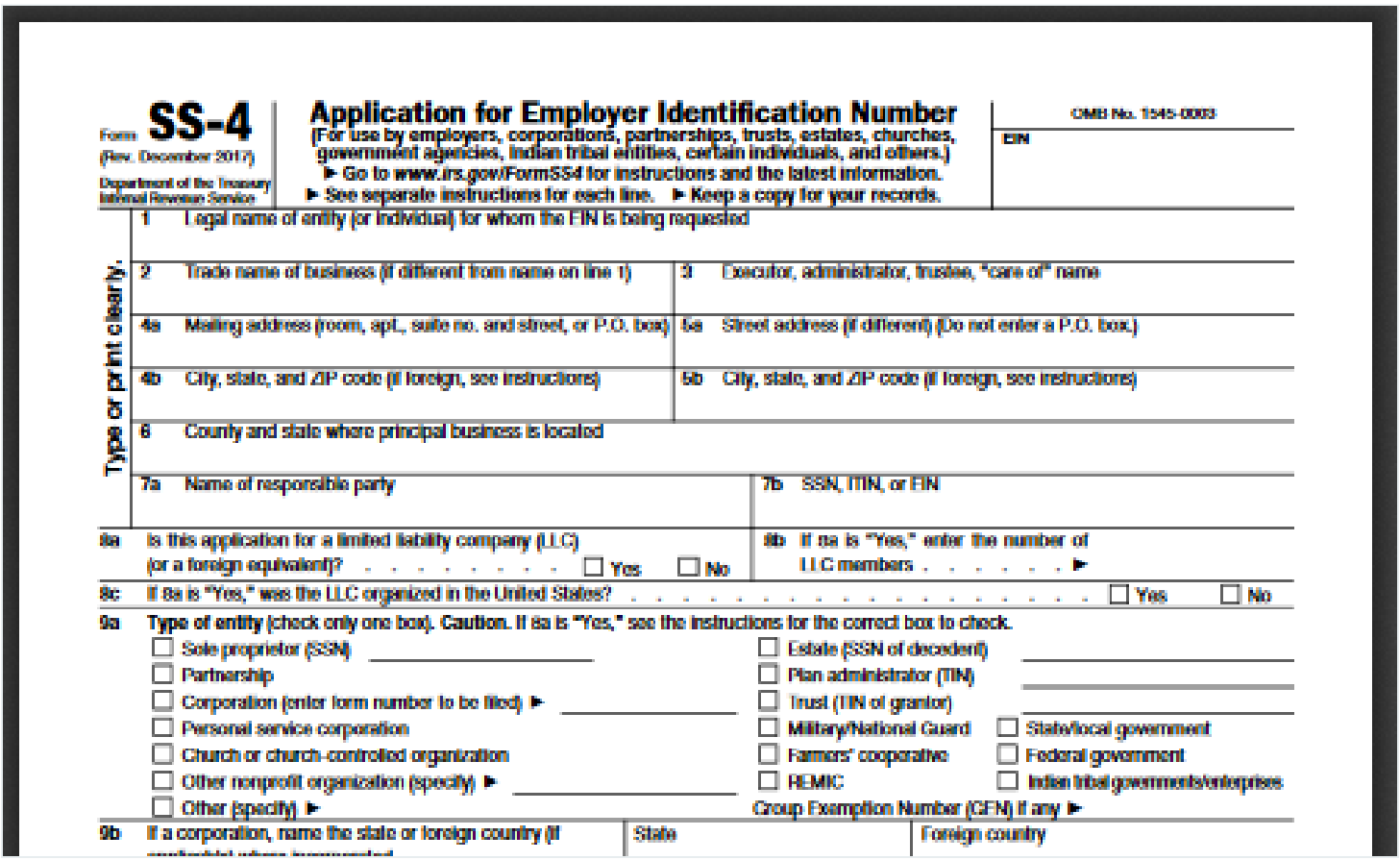
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either a Social Security number (SSN) or an individual taxpayer identification number ...

Isaac M. O'Bannon • May. 12, 2019



Form **SS-4** (Rev. December 2017)
Department of the Treasury Internal Revenue Service

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.

OMB No. 1545-0003
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) (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)? ☐ Yes ☐ 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? ☐ Yes ☐ No
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.
☐ Sole proprietor (SSN)
☐ Partnership
☐ Corporation (enter form number to be filed) ▶
☐ Personal service corporation
☐ Church or church-controlled organization
☐ Other nonprofit organization (specify) ▶
☐ Other (specify) ▶
☐ Estate (SSN of decedent)
☐ Plan administrator (TIN)
☐ Trust (TIN of grantor)
☐ Military/National Guard ☐ State/local government
☐ Farmers' cooperative ☐ Federal government
☐ REMIC ☐ Indian tribal governments/enterprises
Group Exemption Number (GEN) if any ▶
9b If a corporation, name the state or foreign country (if
State
Foreign country

Starting May 13, an important change will affect the way it issues employer identification numbers, or EINs. Only individuals with tax identification numbers – either a Social Security number (SSN) or an individual taxpayer identification number (ITIN) – will be able to request an employer identification number. The change is being made to enhance security of tax information. With identity theft on the rise in the business community, the agency also offered business taxpayers tips and resources for protecting their data from theft.

EINs and responsible parties

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identification Number (PDF), and online EIN applications.

Data security

Individuals are not the only ones who need to protect their identities. Businesses and other organizations, especially trusts, estates and partnerships, can also be victims of identity theft. For example, criminals may file Forms 1120 (corporations), 1120S (S corporations) or Schedules K-1 in their names. Last year, 2,450 businesses reported that they were victims of tax-related identity theft, a 10-percent increase over 2017.

Businesses and other organizations can help combat identity theft by educating their employees, clients and customers. They can share Publication 4524, Taxes. Security. Together: Security Awareness for Taxpayers (PDF), or create their own messages urging employees, clients or customers to protect their data and beware of phishing emails, the most common tactic used by criminals to steal data.

Businesses should also educate their payroll and human resources employees about a dangerous phishing scam. The Form W-2 scam tricks payroll and human resources employees into sharing employee wage and income information by posing as a company executive. See Form W-2/SSN Data Theft: Information for Businesses and Payroll Service Providers.

Businesses that retain sensitive financial data should review and update their security plan. Publication 4557, Safeguarding Taxpayer Data (PDF), provides a good starting point and includes helpful recommendations.

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