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How EINs are Assigned and Valid EIN Prefixes

An [Employer Identification Number \(EIN\)](#), also known as a Federal Tax Identification Number, is used to identify a business entity.

Daily Limitation of an Employer Identification Number

Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by fax or mail. We apologize for any inconvenience this may cause.

Prior to 2001, the first two digits of an EIN (the EIN Prefix) indicated the business was located in a particular geographic area. In 2001, EIN assignment was centralized, although all 10 campuses can assign an EIN, if necessary.

As a result of the centralization effort, the EIN prefix no longer has the same significance. The EIN prefix now only indicates which campus assigned the EIN. Each campus has certain prefixes available for use, as well as prefixes that are solely for use by the online application and the Small Business Administration. The prefix breakdown is shown in the table below:

Campus/Other Location	Valid EIN Prefixes
Andover	10, 12
Atlanta	60, 67
Austin	50, 53
Brookhaven	01, 02, 03, 04, 05, 06, 11, 13, 14, 16, 21, 22, 23, 25, 34, 51, 52, 54, 55, 56, 57, 58, 59, 65
Cincinnati	30, 32, 35, 36, 37, 38, 61
Fresno	15, 24
Kansas City	40, 44
Memphis	94, 95
Ogden	80, 90

Campus/Other Location	Valid EIN Prefixes
Philadelphia	33, 39, 41, 42, 43, 46, 48, 62, 63, 64, 66, 68, 71, 72, 73, 74, 75, 76, 77, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 98, 99
Internet	20, 26, 27, 45, 46 (47 is are being reserved for future use) Note: Prefixes 26, 27, 45, 46 and 47 were previously assigned by the Philadelphia campus.
Small Business Administration (SBA)	31

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Entity	IRC § 7701 Definition
Domestic Corporation or Partnership	The term "domestic," when applied to a corporation or partnership, means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.
Foreign Corporation or Partnership	The term "foreign", when applied to a corporation or partnership, means a corporation or partnership which is not domestic.
Domestic Trust	The term "domestic trust" means a trust in which a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust.
Foreign Trust	The term "foreign trust" means any trust other than a domestic trust described above.
Domestic Estate	Any estate other than a "foreign" estate.
Foreign Estate	The term "foreign estate" means an estate the income of which, from sources outside the United States which is not effectively connected with the conduct of a trade or business within the U.S., is not includible in gross income under Chapter 26, subtitle A.

4. Use the table below when processing Forms SS-4 received by mail or fax to determine whether an entity is "foreign" , and therefore will be assigned EIN Prefix 98 by the Cincinnati campus:

If	Then
A corporation indicates on Line 9b that it was incorporated in a foreign country	Assign EIN Prefix 98.
There is language anywhere on Form SS-4 such as: <ul style="list-style-type: none"> • Tax treaty • Foreign entity • Treas. Reg. § 1.1441-1(e)(4)(viii) • 897(i) Election • Form 1120-F 	Assign Prefix 98.

If	Then
<ul style="list-style-type: none"> • Form 5471 (Information Return of U.S. Persons With Respect To Certain Foreign Corporations) • W-8IMY (Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding) • W-8EXP (Certificate of Foreign Government or Other Foreign Form Organization for United States Tax Withholding) • W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding) 	
<p>An entity checks the box on Line 10 for "Compliance with IRS withholding regulations"</p>	<p>Assign Prefix 98.</p>
<ul style="list-style-type: none"> • None of the foreign indicators listed above are present, and • The location address is domestic, and • The mailing address is foreign 	<p>Assign a regular series EIN.</p> <p>Note:</p> <p>A foreign individual may be listed as the responsible party for a domestic entity and may not have a valid ITIN. Regardless, assign a regular series EIN in this situation. See <i>IRM 21.7.13.3.2.7.2</i>.</p>
<p>None of the foreign indicators listed above are present and the only address on the Form SS-4 is foreign</p>	<p>Fax the application to the Cincinnati campus for further review and assignment of the EIN.</p>

21.7.13.3.2.7.1 (10-01-2009)

Foreign Entities/Persons Not Required to File a U.S. Tax Return

1. Foreign entities/persons that do not have income effectively connected with the conduct of a trade or business, and do not have an office or place of business or fiscal agent or paying agent in the United States, are not required to obtain an EIN. However, a foreign entity may need an EIN to comply with IRS withholding regulations, avoid withholding on portfolio assets, or to claim tax treaty benefits. In this case, the taxpayer should complete Form SS-4 as shown below:

1. When completing Line 7b of Form SS-4, the taxpayer should write "N/A" in the block asking for an ITIN or SSN unless the taxpayer has an SSN or ITIN.
 2. On Line 10, the taxpayer should check the other box and specify on the line one of the following conditions: For W-8BEN Purposes Only, For Tax Treaty Purposes Only, Treas. Reg. 1.1441-1 (e) (4) (vii), or Form 5471.
 3. The taxpayer should enter "N/A" on Lines 11 through 17 of Form SS-4.
2. Establish these entities on the "O" file.
 3. If the foreign entities/individuals above receive a letter from the IRS soliciting the filing of a U.S. tax return, the foreign entity/individual should respond to the letter immediately by stating that it has no requirement to file any U.S. tax returns. Failure to respond to the IRS letter may result in a procedural assessment of tax by IRS against the foreign entity.

Note:

If the foreign entity later becomes liable to file a U.S. tax return, the foreign entity should not apply for a new EIN, but instead use the EIN it was first issued on all U.S. tax returns filed thereafter.

4. If the application is received over the phone, ask for the caller's name, SSN/ITIN, date of birth, and position with the entity. If the caller does not have an SSN/ITIN (and therefore cannot be authenticated using CC INOLE), the new EIN will still be disclosed to the caller, as long as their position with the entity authorizes them to receive it. See IRM 11.3.2.4, *Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e)*.

21.7.13.3.2.7.2 (02-12-2010)

Foreign Entities/Persons Required to File a U.S. Tax Return

1. Foreign individuals, foreign corporations, partnerships etc., that are required under Treas. Reg. § 1.1443 - 1.1445 and Rev. Proc. 2000-35, to file a U.S. tax return, are **not** required to provide an ITIN for the responsible party (on Form SS-4, Line 7b) in order to obtain an EIN, due to procedural changes/requirements for issuance of an ITIN. See IRM 3.21.263.4.1, *ITINs - Who Should Apply*, for additional information.
2. Treas. Reg. § 301.6109-1(a)(1)(ii)(C) provides that "any **person** other than an individual (such as corporations, partnerships, nonprofit associations, trusts, estates, and similar non-individual persons) that is required to furnish a taxpayer identifying number must use an employer identification number". Treas. Reg. § 301.6109-1(a)(1)(ii)(D) provides that "an individual, whether U.S. or foreign, who is an employer or who is engaged in a trade or business as a sole proprietor should use an employer identification number as required by returns, statements, or other documents and their related instructions."

