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## Article Eight

### Federal Income Tax Issues

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#### **Section 8.01     Federal Employer Identification Numbers**

You should obtain a federal employer identification number (FEIN) for the company before opening a bank account in the name of the company, filing a tax return or making a tax deposit. Although the IRS does not require a FEIN for a company taxed as a sole proprietorship if the company does not have any employees, I recommend that you get a FEIN for the company so that you will not have to give your social security number to third parties the company deals with such as the company's bank, vendors and independent contractors. If you use your social security number for your company taxed as a sole proprietorship, you increase the risk that somebody may obtain your SSAN and steal your identity.

#### **Section 8.02     How to Get a Federal Employer Identification Number by Calling the IRS**

You, rather than KEYTLaw, must obtain a federal employer identification number for your company. You can get a federal employer identification number in a five - ten minute phone call to the IRS at 1-800-829-4933. The IRS phone service is open from 7:00 a.m. to 10:00 p.m. your local time (Pacific time for Alaska and Hawaii callers).

Before calling the IRS, fill in the IRS Form SS-4 as best you can. See Section 8.01 - Section 8.07 for information on how to complete the SS-4. The IRS will ask you questions about the SS-4 while you are on the phone so it is helpful to have the completed SS-4 in front of you when you call. The IRS may also ask that you sign and mail or fax a copy of the form to the IRS within 24 hours. The person making the call must be authorized to sign the form or be an authorized designee.

#### **Section 8.03     How to Get a Federal Employer Identification Number from the IRS Website**

You may also obtain a federal FEIN online in a matter of minutes from the IRS website at

[www.irs.gov/businesses/small/article/0,,id=102766,00.html](http://www.irs.gov/businesses/small/article/0,,id=102766,00.html)

Note the double commas after the first 0. You may not get a FEIN online unless you know the tax entity classification of the company. After submitting the completed Form SS-4 online, the IRS' system will immediately issue an FEIN. Online EINs are available 24/7 without the need to file any paper document with the IRS.

The online FEIN is a provisional FEIN, but it will be the permanent federal employer identification number for the company unless voided by the IRS. The IRS may

void an FEIN obtained online if : (i) the name and social security number of the principal officer do not match Social Security Administration records, or (ii) the business has already been assigned an FEIN.

Keep a record of the online application for an FEIN. Be sure to print the SS-4 application after the FEIN is assigned and keep a paper copy for the company's records. You can do this by clicking the "Print Form" button after receiving the FEIN.

## **Section 8.04 Where to Get IRS Form SS-4, Application for a FEIN**

Get the SS-4 from the IRS website at:

[www.irs.gov/pub/irs-pdf/fss4.pdf](http://www.irs.gov/pub/irs-pdf/fss4.pdf)

Also get the IRS instructions to the SS-4 here.

[www.irs.gov/pub/irs-pdf/iss4.pdf](http://www.irs.gov/pub/irs-pdf/iss4.pdf)

When completing your SS-4, use the sample SS-4s attached to this Quick Start Guide as Exhibits B, C, D and E. The sample SS-4 you select from the exhibits should be one of the following:

- **Exhibit B** is for a limited liability company (owned entirely by one person or by a husband and wife who own their interests as community property) that desires the **sole proprietorship / disregarded entity** method of federal income taxation.
- **Exhibit C** is for a limited liability company (owned entirely by an entity) that desires the **disregarded entity** method of federal income taxation.
- **Exhibit D** is for a limited liability company that desires the **partnership** method of federal income taxation.
- **Exhibit E** is for a limited liability company that desires the **corporate** method of federal income taxation (C corporation or S corporation taxation).

**Note:** The sample SS-4 you should follow for your company depends on the method of federal income taxation you want for your company. See the following Section for a discussion of the four possible ways that a limited liability company can be taxed for federal income tax purposes.

**Another Note:** The exhibits to this Quick Start Guide only contain information in a few blanks to illustrate the issues discussed in this Section 8.04 and in Section 8.05. You must also complete all of the other boxes in the SS-4 that are appropriate for your company.

## Section 8.05 IRS' Two Default Methods of Federal Income Taxation Applied to LLCs

By default, a domestic LLC with only one member or only two members who are married and own their interests as community property 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 of IRS Form 1040). Also by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file IRS 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, see the instructions for IRS Form 8832 found on the IRS website at:

[www.irs.gov/pub/irs-pdf/f8832.pdf](http://www.irs.gov/pub/irs-pdf/f8832.pdf)

## Section 8.06 How to Complete IRS Form SS-4, Application for a FEIN

Applications for a federal FEIN for LLCs must provide the following information asked in Form SS-4:

- a. The LLCs exact legal name in box 1 ending with LLC without punctuation (for example World Wide Widgets, LLC),
- b. First name, middle initial, last name, and SSN of a member.
- c. The type of entity for tax purposes in box 8a (i.e., will the company be taxed as a partnership, sole proprietorship, or corporation). See the sample SS-4s contained in Exhibits B - E for the one that is for your company's method of federal income taxation. **Important Note:** You do not chose the method of federal income taxation for your company when you make choices in this box and submit the SS-4 to the IRS. You chose a federal income tax method different from the default method for your type of company by filing an IRS Form 8832. Do not file a Form 8832 if you want the company to be taxed under the default method of federal income taxation that applies to the company.
- d. If the company is to be taxed as a corporation you must file an IRS Form 8832 and do the following in box 8a of the SS-4: Check the corporation box and immediately to the right of the word "corporation" write the type of tax return applicable to the company's method of federal income taxation, i.e., 1120 (for a C corporation method of taxation) or 1120S (for an S corporation method of taxation). Write in "Single-Member" or "Multi-Member" immediately below the form number entry line on the SS-4. See the example in Exhibit E. If you entered "1120S" 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 found at:

[www.irs.gov/pub/irs-pdf/i2553.pdf](http://www.irs.gov/pub/irs-pdf/i2553.pdf)

## **Section 8.07     How to Fax the Application for a FEIN to the IRS**

Rather than calling the IRS to get the FEIN over the phone or getting it from the IRS website, you may fax the completed and signed SS-4 to the IRS at 1-215-516-3990. We recommend, however, that you fax the SS-4 to the IRS as a last resort because it is the slowest method of obtaining the FEIN. The IRS usually responds to an SS-4 faxed to it with a return fax in about one week. If you do not include a return fax number, it may take about two weeks to get the FEIN.

You may also mail the completed and signed SS-4 to the IRS, but only if you want to wait four to five weeks to get the FEIN.

## **Section 8.08     Request for Taxpayer Identification Number: IRS Form W-9**

A person who is required to file an information return with the IRS concerning transactions with the company must obtain the company's correct taxpayer identification number (TIN). Third parties use the TIN to report income paid to the company; real estate transactions and mortgage interest paid by the company; acquisition or abandonment of secured property by the company; and cancellation of debts owed by the company.

From time to time the company may receive requests from third parties asking for the company's TIN. You should respond to a request for the company's TIN by completing and delivering an IRS Form W-9 to the third party. Use the W-9 only to provide the company's correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN the company is giving is correct (or the company is waiting for a number to be issued),
2. Certify that the company is not subject to backup withholding, or
3. Claim exemption from backup withholding if the company is a U.S. exempt payee.

**Note.** If a requester gives the company a form other than Form W-9 to request the company's TIN, use the requester's form if it is substantially similar to the IRS Form W-9. Do not forget to sign and date the W-9.

I have found that several times a year, but mostly during January, third parties notify me that they want my company's TIN or FEIN. I made the job of responding to the requests much easier by having a completed and signed W-9 handy so I can just mail it back or email it to the requester.

A sample IRS Form W-9 is attached as Exhibit F. You can get the W-9 with certification and completion instructions from the IRS website at:

[www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf)

# Exhibit B - Sole Proprietorship

Form <b>SS-4</b> (Rev. February 2006) Department of the Treasury Internal Revenue Service	<b>Application for Employer Identification Number</b> <b>(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)</b> <b>► See separate instructions for each line. ► Keep a copy for your records.</b>	OMB No. 1545-0003 <b>EIN</b>												
Type or print clearly.	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested													
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name												
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b> Street address (if different) (Do not enter a P.O. box.)												
	<b>4b</b> City, state, and ZIP code	<b>5b</b> City, state, and ZIP code												
	<b>6</b> County and state where principal business is located													
	<b>7a</b> Name of principal officer, general partner, grantor, owner, or trustor	<b>7b</b> SSN, ITIN, or EIN												
<b>8a Type of entity</b> (check only one box) <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Sole proprietor (SSN) _____  <input type="checkbox"/> Partnership  <input type="checkbox"/> Corporation (enter form number to be filed) ► _____  <input type="checkbox"/> Personal service corporation  <input type="checkbox"/> Church or church-controlled organization  <input type="checkbox"/> Other nonprofit organization (specify) ► _____  <input type="checkbox"/> Other (specify) ► _____         </div> <div style="width: 48%;"> <input type="checkbox"/> Estate (SSN of decedent) _____  <input type="checkbox"/> Plan administrator (SSN) _____  <input type="checkbox"/> Trust (SSN of grantor) _____  <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government  <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military  <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises            Group Exemption Number (GEN) ► _____         </div> </div>														
<b>8b</b> If a corporation, name the state or foreign country (if applicable) where incorporated <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 40%;">State</td> <td style="border: none; width: 60%;">Foreign country</td> </tr> </table>			State	Foreign country										
State	Foreign country													
<b>9 Reason for applying</b> (check only one box) <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Started new business (specify type) ► _____  <input type="checkbox"/> Hired employees (Check the box and see line 12.)  <input type="checkbox"/> Compliance with IRS withholding regulations  <input type="checkbox"/> Other (specify) ► _____         </div> <div style="width: 48%;"> <input type="checkbox"/> Banking purpose (specify purpose) ► _____  <input type="checkbox"/> Changed type of organization (specify new type) ► _____  <input type="checkbox"/> Purchased going business  <input type="checkbox"/> Created a trust (specify type) ► _____  <input type="checkbox"/> Created a pension plan (specify type) ► _____         </div> </div>														
<b>10</b> Date business started or acquired (month, day, year). See instructions.		<b>11</b> Closing month of accounting year												
<b>12</b> First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) . . . . . ►														
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). Do you expect to have \$1,000 or less in employment tax liability for the calendar year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No.</b> (If you expect to pay \$4,000 or less in wages, you can mark yes.)		Agricultural Household Other												
<b>14</b> Check <b>one</b> box that best describes the principal activity of your business. <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Construction</td> <td><input type="checkbox"/> Rental &amp; leasing</td> <td><input type="checkbox"/> Transportation &amp; warehousing</td> <td><input type="checkbox"/> Accommodation &amp; food service</td> <td><input type="checkbox"/> Wholesale-other</td> <td><input type="checkbox"/> Retail</td> </tr> <tr> <td><input type="checkbox"/> Real estate</td> <td><input type="checkbox"/> Manufacturing</td> <td><input type="checkbox"/> Finance &amp; insurance</td> <td><input type="checkbox"/> Other (specify)</td> <td colspan="2"></td> </tr> </table>			<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Retail	<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Other (specify)		
<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Retail									
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Other (specify)											
<b>15</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.														
<b>16a</b> Has the applicant ever applied for an employer identification number for this or any other business? . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <b>Note.</b> If "Yes," please complete lines 16b and 16c.														
<b>16b</b> If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ► _____ Trade name ► _____														
<b>16c</b> Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known. <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Approximate date when filed (mo., day, year)</td> <td style="width: 33%;">City and state where filed</td> <td style="width: 34%;">Previous EIN</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>			Approximate date when filed (mo., day, year)	City and state where filed	Previous EIN									
Approximate date when filed (mo., day, year)	City and state where filed	Previous EIN												
Third Party Designee	Complete this section <b>only</b> 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 ► _____												

**Exhibit C - Sole Proprietorship (entity owned)**

Form **SS-4**

(Rev. February 2006)

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.)

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

OMB No. 1545-0003

EIN

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested			
	<b>2</b> Trade name of business (if different from name on line 1)		<b>3</b> Executor, administrator, trustee, "care of" name	
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)		<b>5a</b> Street address (if different) (Do not enter a P.O. box.)	
	<b>4b</b> City, state, and ZIP code		<b>5b</b> City, state, and ZIP code	
	<b>6</b> County and state where principal business is located			
	<b>7a</b> Name of principal officer, general partner, grantor, owner, or trustor		<b>7b</b> SSN, ITIN, or EIN	

  

<b>8a Type of entity</b> (check only one box) <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ► _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ► _____ <input type="checkbox"/> Other (specify) ► _____	<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (SSN) _____ <input type="checkbox"/> Trust (SSN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) ► _____
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<b>8b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
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<b>9 Reason for applying</b> (check only one box) <input type="checkbox"/> Started new business (specify type) ► _____ <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ► _____	<input type="checkbox"/> Banking purpose (specify purpose) ► _____ <input type="checkbox"/> Changed type of organization (specify new type) ► _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ► _____ <input type="checkbox"/> Created a pension plan (specify type) ► _____
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<b>10</b> Date business started or acquired (month, day, year). See instructions.	<b>11</b> Closing month of accounting year
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<b>12</b> First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) . . . . . ►			
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<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). Do you expect to have \$1,000 or less in employment tax liability for the calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No. (If you expect to pay \$4,000 or less in wages, you can mark yes.)	Agricultural	Household	Other
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<b>14</b> Check <b>one</b> 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"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) _____
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<b>15</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.
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<b>16a</b> Has the applicant ever applied for an employer identification number for this or any other business? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Note.</b> If "Yes," please complete lines 16b and 16c.	
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<b>16b</b> If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ►	Trade name ►
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<b>16c</b> Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.		
Approximate date when filed (mo., day, year)	City and state where filed	Previous EIN

  

<b>Third Party Designee</b>	Complete this section <b>only</b> 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 ►
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**Exhibit D - Partnership**

Form <b>SS-4</b> (Rev. February 2006) Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Application for Employer Identification Number</h2> <p style="margin:0;"><b>(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)</b></p> <p style="margin:0;">▶ <b>See separate instructions for each line.</b>    ▶ <b>Keep a copy for your records.</b></p>	OMB No. 1545-0003 <b>EIN</b>
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Type or print clearly.

<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested	
<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name
<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b> Street address (if different) (Do not enter a P.O. box.)
<b>4b</b> City, state, and ZIP code	<b>5b</b> City, state, and ZIP code
<b>6</b> County and state where principal business is located	
<b>7a</b> Name of principal officer, general partner, grantor, owner, or trustor	<b>7b</b> SSN, ITIN, or EIN

  

**8a Type of entity** (check only one box)

☐ 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 (SSN) \_\_\_\_\_  
☐ Trust (SSN of grantor) \_\_\_\_\_  
☐ National Guard    ☐ State/local government  
☐ Farmers' cooperative    ☐ Federal government/military  
☐ REMIC    ☐ Indian tribal governments/enterprises  
 Group Exemption Number (GEN) ▶ \_\_\_\_\_

**8b** If a corporation, name the state or foreign country (if applicable) where incorporated

State	Foreign country
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**9 Reason for applying** (check only one box)

☐ Started new business (specify type) ▶ \_\_\_\_\_  
☐ Hired employees (Check the box and see line 12.)  
☐ Compliance with IRS withholding regulations  
☐ Other (specify) ▶ \_\_\_\_\_

☐ Banking purpose (specify purpose) ▶ \_\_\_\_\_  
☐ Changed type of organization (specify new type) ▶ \_\_\_\_\_  
☐ Purchased going business  
☐ Created a trust (specify type) ▶ \_\_\_\_\_  
☐ Created a pension plan (specify type) ▶ \_\_\_\_\_

  

**10** Date business started or acquired (month, day, year). See instructions.

**11** Closing month of accounting year

  

**12** 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) . . . . . ▶

  

<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none).	Agricultural	Household	Other
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Do you expect to have \$1,000 or less in employment tax liability for the calendar year? ☐ **Yes** ☐ **No.** (If you expect to pay \$4,000 or less in wages, you can mark yes.)

  

**14** 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"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Retail
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Other (specify)		

☐ Health care & social assistance    ☐ Wholesale-agent/broker

  

**15** Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.

  

**16a** Has the applicant ever applied for an employer identification number for this or any other business? . . . . ☐ **Yes**    ☐ **No**  
**Note.** If "Yes," please complete lines 16b and 16c.

**16b** If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.  
 Legal name ▶ \_\_\_\_\_ Trade name ▶ \_\_\_\_\_

**16c** Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.

Approximate date when filed (mo., day, year)	City and state where filed	Previous EIN
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<b>Third Party Designee</b>	Complete this section <b>only</b> 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 ▶ \_\_\_\_\_

## Exhibit E - Corporation

Form

**SS-4****Application for Employer Identification Number**

OMB No. 1545-0003

(Rev. February 2006)

Department of the Treasury  
Internal Revenue Service**(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)****EIN**▶ **See separate instructions for each line.** ▶ **Keep a copy for your records.**

Type or print clearly.

<b>1</b>	Legal name of entity (or individual) for whom the EIN is being requested		
<b>2</b>	Trade name of business (if different from name on line 1)	<b>3</b>	Executor, administrator, trustee, "care of" name
<b>4a</b>	Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b>	Street address (if different) (Do not enter a P.O. box.)
<b>4b</b>	City, state, and ZIP code	<b>5b</b>	City, state, and ZIP code
<b>6</b>	County and state where principal business is located		
<b>7a</b>	Name of principal officer, general partner, grantor, owner, or trustor	<b>7b</b>	SSN, ITIN, or EIN

<b>8a</b>	<b>Type of entity</b> (check only one box)	
<input type="checkbox"/>	Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/>	Partnership	<input type="checkbox"/> Plan administrator (SSN) _____
<input type="checkbox"/>	Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (SSN 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) ▶ _____

<b>8b</b>	If a corporation, name the state or foreign country (if applicable) where incorporated	State _____	Foreign country _____
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<b>9</b>	<b>Reason for applying</b> (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 12.)	<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) ▶ _____

<b>10</b>	Date business started or acquired (month, day, year). See instructions.	<b>11</b>	Closing month of accounting year
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<b>12</b>	First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) . . . . . ▶
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<b>13</b>	Highest number of employees expected in the next 12 months (enter -0- if none).	Agricultural	Household	Other
	Do you expect to have \$1,000 or less in employment tax liability for the calendar year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No.</b> (If you expect to pay \$4,000 or less in wages, you can mark yes.)			

<b>14</b>	Check <b>one</b> box that best describes the principal activity of your business.		<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/>	Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Accommodation & food service
<input type="checkbox"/>	Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Other (specify)
<input type="checkbox"/>				<input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail

<b>15</b>	Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.
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<b>16a</b>	Has the applicant ever applied for an employer identification number for this or any other business? . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
	<b>Note.</b> If "Yes," please complete lines 16b and 16c.

<b>16b</b>	If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.
	Legal name ▶ _____ Trade name ▶ _____

<b>16c</b>	Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.		
	Approximate date when filed (mo., day, year) _____	City and state where filed _____	Previous EIN _____

<b>Third Party Designee</b>	Complete this section <b>only</b> 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 ▶



**Request for Taxpayer  
Identification Number and Certification**

**Give form to the  
requester. Do not  
send to the IRS.**

Print or type See Specific Instructions on page 2	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	<input type="checkbox"/> Exempt from backup withholding
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								
			+			+		
or								
Employer identification number								
			+					

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

**Part II Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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**Purpose of Form**

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**U.S. person.** Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,