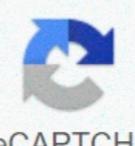


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market. Users begin by choosing the type of entity they are applying for and then only answer questions applicable to that entity. Users may contact the IRS to report they were unable to add LLC to the name of their business. Advise the caller Single and Multi-member limited liability companies must select Limited Liability Company as the type of entity they are establishing. This will allow an LLC suffix to be entered and the appropriate filing requirement(s) to be established. Selecting Sole Proprietor or Partnership will not allow an LLC suffix to be added to the primary name line. Mod IEIN can be used by all entities as long as the responsible party has a valid TIN, and the entity's principal location is in the United States or U.S. Territories.

For government entities only: If the applicant lists a BMF entity as the responsible party and the EIN of that entity was obtained online; i.e., EIN prefix 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85, 86 and 87, 88 the new business cannot use MOD IEIN. EIN requests meeting this criteria must be submitted by fax or mail. This information is provided to applicants on the IRS.gov webpage titled: Apply for an Employer Identification Number (EIN) Online. See IRM 21.7.13.2.4 for a complete listing of Internet EIN prefixes.

Help topics and keywords provide embedded help so that separate instructions are not required. Real time validations include name and TIN match, search for an existing EIN, and other front-end checks to ensure that only those applicants who pass validation receive an EIN during the online session. Mod IEIN populates CC ESIGN with the taxpayer's information. When the taxpayer finishes the application and presses the submit button, CC ESIGN generates the EIN in the same manner as a live assistor. Because the EIN is being assigned in real time, it is available for research on CC ENMOD immediately. Taxpayers have the option to view, save, and print their CP 575 at the end of the session.

The reason for applying box is not completed, contact the taxpayer or return the form as incomplete. Use the table below to determine the correct input for reason applied. If it has been provided, enter the 10 digit telephone number of the business owner in this field. Use the table below to determine the correct field entries for prior EIN (Form SS-4, Line 18). Remarks is a required field. Enter remarks using the table below: For special requests other than the methods mentioned above, enter any useful information concerning the circumstances causing an EIN to be issued in this field. All keyboard characters are valid except =, >, <, [, and]. Business location is a required entry for all domestic entities and has two fields of input: Business location county Business location state For domestic entities (formed or organized in the U.S. or U.S. territories) that only list a foreign mailing and/or location address, input the state, if provided, from line 9b of Form SS-4 in the business location state and leave the business location county blank. If nothing is provided on line 9b, leave both fields blank. Information taken from Form SS-4, Line 9a is used to populate CC ESIGN fields for TYPE-OF-ENTITY and TYPE-OF-ENTITY-REMARKS. This is a required field. Use the table below to determine the correct field entries for Type of Entity. Make an entry in the Type of Entity Remarks field only in the following situations: Form SS-4, Line 9a "other" box is checked, and the taxpayer has provided remarks, or Form SS-4 is completed in Spanish. In this case, enter an asterisk (*) in the first position of the field. Enter the remarks from the "Other" box on Line 10 of Form SS-4 in this field.

Otherwise, leave this field blank. The principal business activity checkbox is a required field.

If no box is checked, enter Field Entry "09". Use the table below to determine the correct field entries for principal business activity checkbox. The principal business activity remarks is a required field only if checkbox 09 "Other" is entered. See IRM 21.7.13.3.2.5. The principal merchandise sold/service is a required field. See IRM 21.7.13.3.2.5. If the taxpayer has marked the "yes" checkbox, enter the prior EIN from Line 18 of Form SS-4 in this field. This subsection provides detailed requirements for ensuring that the correct BMT employment code is assigned to the following non-profit/exempt entities when processing an EIN application: Input Employment Codes F and G via CC ESIGN, whether the entity has employees or not. This allows government entities to be correctly placed in the TEGE BOD.

ESIGN programming requires the following: To input Employment Code F to an entity with no employees, the Type of Entity must be "15", and the Master File Indicator (MFI) must be "B". To input Employment Code G to an entity with no employees, the Type of Entity must be "14" and the Master File Indicator (MFI) must be "B". Economic Opportunity Act (EOA) employees: Non-profit organizations of the type described in Sections 501 (c)(3) and 501 (e) and (f) of the Internal Revenue Code Federal Government Agencies Local Government Agencies Maritime Industry Entities Indian Tribal Entities. Employment Codes (S) and (T) are assigned by the BMF Entity function. For additional information on these and other employment codes, see IRM 3.13.2.6, BMF Employment Codes (ECS). Exercise care when assigning employment codes to groups known as Economic Opportunity Act (EOA) employers, which are carried out by state and local government entities or private nonprofit organizations through grants from, or contracts with, the federal government.

Although financed in part by federal money, they are not federal employers. Generally, EOA employers are considered state or local government entities or nonprofit organizations. Job Corps (administered by the Department of Labor) and Volunteers in Service to America (VISTA, now known as AmeriCorps) are classified as federal government agencies (employment code "F"). Examples of EOA employers that should be classified as state/local (employment code "C") or non-profit organizations (employment code "W") are: Anti-Poverty Programs Community Action Programs Head Start Programs Neighborhood Youth Corps Economic Opportunity Act (Office or Program) Work Study or Work Training Program Youth Conservation Corps (YCC), if you cannot determine whether an organization is an EOA employer, contact the organization to clarify its status (either by telephone or by sending Letter 45C, EIN Application Requested/Received), before assigning an employment code. Input employment code "W" to non-profit organizations, of the type described in IRM 501(c)(3), 501(e), 501(f), and which meet the following criteria: Are operated exclusively for religious, charitable, scientific, literary, educational, or humanistic purposes or for the purposes of testing for public safety. If primary name includes the word "Ministry", or "Ministries", do not input Employment Code "W". Are not subject to the Federal Unemployment Tax Act (FUTA) An organization is accorded an exemption from FUTA until its application for exemption status is ruled out, or it is determined that an application for exemption status has not been submitted. Do not assign Employment Code "W" to Puerto Rico or Virgin Island employers. Assign employment code "F" to the U.S. Government executive departments, or their components listed below, whether the head has employees or not. ESIGN programming requires the following: To input Employment Code F to a Federal government entity with no employees, the Type of Entity must be "15", and the Master File Indicator (MFI) must be "B". Department of Agriculture Department of the Commerce Department of Defense (Air Force, Army, Coast Guard, Marines, Navy, National Guard) Department of Education Department of Energy Department of Health and Human Services Department of Homeland Security Department of Housing and Urban Development Department of the Interior Department of Justice Department of Labor Department of State Department of Transportation Department of the Treasury Department of Veteran's Affairs Agencies of the U.S. Government that are not part of any executive department or its components, including: Federal Power Commission Federal Trade Commission General Accounting Office General Services Administration Interstate Commerce Commission Library of Congress National Aeronautics and Space Administration National Guard Office of Economic Opportunity Securities and Exchange Commission Smithsonian Institution U.S. Atomic Energy Commission U.S. Court of Appeals U.S. District Court U.S. Small Business Administration U.S. Tax Court Veterans Administration Corporations wholly or principally owned by the U.S. Government which have been created by law and which perform a government function, such as: Federal Deposit Insurance Company U.S. Postal Service Tennessee Valley Authority Federal Home Loan Bank Does not include individual home loans Federal Reserve Board Individual/Regional Federal Reserve Banks Federal instrumentalities, such as: Army and Air Force Post Exchanges Navy or Coast Guard Ship Stores Army and Air Force Motion Picture Services and Navy counterpart Under strict standards, organizations that are closely connected to, but not an official part of the U.S. government establishment, which conduct financial, social, morale, or housekeeping activities, such as: Officer's Clubs Enlisted Men's Clubs NCO Clubs Officer's Open Mess Billeting Funds Before assigning employment code "F" to one of the entities in paragraph (5), obtain a statement from the Post, Camp, Station, or Base Commander that states the following: The activity exists to promote morale, comfort, and well being of members of the Armed Forces or authorized civilians. The activity is supported by an authorized non-appropriated fund as prescribed by the applicable regulations of the Services concerned. The activity is authorized by the Post, Camp, Station, Base, or Major Commander, and is supervised by him/her. That the above referenced commander's supervision includes the periodic audit of the activity's financial record, or that such audit is regularly performed by a higher authority, as the appropriate service regulations prescribed. Do not assign employment code "F" to any of the following: Religious, fraternal, or benevolent organization. Ethnic or tribal organization (such as Indian tribe or tribal council) Private corporation or business entity that has in its name the words "U.S.", "United States," "Federal," or "Government." See IRM 3.13.12.6.28.5. Not Type of Employment Code F Organizations, for more information. If you cannot determine whether an organization is a legitimate employment code "F" filer, contact the organization to clarify its status (either by telephone or by sending Letter 45C, EIN Application Requested/Received). Assign employment code "G" to all state and local government agencies (as listed below) and as shown in IRM 3.13.12.6.28.7. Employment Code G, whether the entity has employees or not. ESIGN programming requires the following: To input Employment Code G to an entity with no employees, the Type of Entity must be "14" and the Master File Indicator (MFI) must be "B". As a state or commonwealth An agency, bureau, board, or department of any such county A municipality (city, town, village, ownership or any like unit of local government) Special districts (schools, fire protection, water, etc.) An agency of a local government, such as a school district, board of education, public school, sanitation district, transit authority, welfare department, housing authority, cemetery, soil or water conservancy district, water district, community service district health department, etc. An instrumentality controlled by a local government, such as city or county hospitals, recreation centers, etc. A state or local government agency is always assigned employment code "G", even if it has requested and received an exemption under IRC § 501(c)(3). If you cannot determine whether an entity is an agency of the state or local government or is a privately owned organization, contact the entity to clarify its status (either by telephone or by sending Letter 45C, EIN Application Requested/Received) before assigning an employment code. If the entity has employees, establish a Form 941 filing requirement, because these entities are responsible for income tax withheld even if they are not responsible for social security and Medicare taxes.

Assign employment code "M" to Maritime Industry entities which have made payments for employment taxes not yet reported, which occurs when a shipping company: Estimates liabilities and makes payments currently Reports the actual liability on a supplemental Form 941 filed at the termination of the voyage Employment code "I" is assigned to Indian Tribal Entities. If the taxpayer indicates they are an Indian Tribal Government/Enterprise: Input employment code "I". Establish the appropriate employment tax filing requirement (941, 943 or 944). The unemployment tax filing requirement must be input as 940-3. Prior to 1/1/2007, only Headquarters ITG function established this employment code. A filing requirement identifies the types of returns that a taxpayer must file. This subsection contains descriptions of Tax forms and general filing requirements that may be required to be filed for a business entity and Tax forms and filing requirements specific to various types of corporations. This subsection describes the various tax forms that may be assigned to an entity applying for an EIN. A Form 940 is filed by employers that are subject to Federal Unemployment Tax (that is, meet one or more of the following criteria): During the current or previous year, paid cash wages of \$20,000 or more in any calendar quarter, or Had more than one employee for at least some part of a day in any 20 or more different calendar weeks, or Is an Agricultural employer who, during the current or previous year, paid cash wages of \$20,000 or more in any calendar quarter, or Employed 10 or more farm workers during some part of a day during any 20 different weeks. Household employers are not required to file unemployment taxes on Form 940. They are reported on Form 1040, Schedule H. Filing Requirement: When establishing a Form 940 filing requirement, you must also input a Wages Paid Date. A filing requirement for Form 941, Form 943, or Form 944 is also required. A Form 941 is filed by employers who withhold income tax on wages, or who must pay social security or Medicare tax. Filing Requirement: When establishing a Form 941 filing requirement, you must also: Establish a filing requirement for Form 940. If the entity is a state or local government agency (employment code "G") or non-profit organization under IRC § 501 (employment code "W"), a Form 940 filing requirement is not required. Input a Wages Paid date. Form 943 is filed for social security and Medicare (FICA) taxes withheld by employers who have paid wages to farm workers (agricultural employees). Additionally, income tax must be withheld by an employer from employees for whom they withhold FICA tax. An agreement between the employer and the employee may be made to withhold income tax for employees not subject to FICA. A farm includes stock, dairy, poultry, fruit, fur-bearing, animal and truck farms, orchards, plantations, ranches, nurseries, ranges and green houses, and other similar structures used mainly for raising agricultural or horticultural commodities. Forestry and lumbering are not "farm work", unless the products are for use in the employer's farming operations. A farm worker is defined as an employee of the operator of a farm who: Raises or harvests agricultural or horticultural products, or cares for the farm and equipment Handles, processes, or packages any agricultural or horticultural commodity, if over half is produced on the farm Does work related to cotton ginning, turpentine, or gum resin products Does housework in the private home on a farm operated for profit Filing Requirement: When establishing a Form 943 filing requirement, you must also input a Wages Paid date. A Form 940 filing requirement will also be established. Beginning with tax year 2006, approximately 1 million Form 941 filers were placed into a new simpler employment tax filing program Form 944. Employers' annual Federal Tax Return, instead of quarterly Form 941. Additional information on Form 944 can be found in IRM 21.7.2.4.9. Changes were made to this program effective January 1, 2010.

Taxpayers now have the option to file Form 941 or Form 944 when they expect their employment tax liability to be \$1,000 or less. Form SS-4, Line 14 asks the question: "If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 instead of Form 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 do not check this box, you must file Form 941 for every quarter." If the taxpayer checks the box, establish Form 944 and Form 940 filing requirements. See IRM 21.7.13.7.3.9.1 for input instructions on CC ESIGN if processing fax or mail applications, and the taxpayer otherwise indicates there will be an employment tax filing requirement but does not answer the question Line 14 or uses a prior revision of Form SS-4, establish a Form 941 filing requirement by default. Do not contact the taxpayer for additional information if this is the only issue. If processing an application over the telephone, ask the taxpayer if he expects to pay \$5,000 or less in total wages during the next full calendar year. If the answer is yes, then ask the taxpayer which tax return they would like to file (Form 941 or Form 944).

Enter the appropriate filing requirement based on the taxpayer's response. If the taxpayer enters a Wages Paid Date (Form SS-4, Line 15) of 2005 or prior, do not establish Form 944 filing requirements. Form 944 filing requirements can only be established when the Wages Paid Date is January 2006 or later. Establish Form 941 filing requirements. A Form 945 is filed for reporting non-payroll income tax, which includes: Backup withholding Withholding for pensions, annuities, and IRAs, and Withholding for Indian gaming and gambling winnings Filing Requirement: Do not establish a Form 945 filing requirement, unless you can determine, or the taxpayer indicates, that he/she is liable to file a Form 945. The processing of Form 720, Quarterly Federal Excise Tax Return, is centralized at the Cincinnati campus. Form 720 is filed to report liability for certain excise taxes identified in Publication 510, Excise Taxes. The processing of Form 2290, Heavy Vehicle Use Tax Return, is centralized at the Cincinnati campus. Form 2290 is used to: Figure and pay the tax due on highway motor vehicles used during the period with a taxable gross weight of 55,000 pounds or more. Figure and pay the tax due on a vehicle for which you completed the suspension statement on another Form 2290 if that vehicle later exceeded the mileage use limit during the period. Figure and pay the tax due if, during the period, the taxable gross weight of a vehicle increases and the vehicle falls into a new category. Claim suspension from the tax when a vehicle is expected to be used 5,000 miles or less (7,500 miles or less for agricultural vehicles) during the period. Claim a credit for tax paid on vehicles that were destroyed, stolen, sold, or used 5,000 miles or less (7,500 miles or less for agricultural vehicles). Report acquisition of a used taxable vehicle for which the tax has been suspended. Figure and pay the tax due on a used taxable vehicle acquired and used during the period. Vehicles used and actually operated by the following entities are exempt from this requirement. The Federal Government A state or local government An Indian tribal government, if the vehicle involves the exercise of an essential tribal government function The District of Columbia The American National Red Cross nonprofit volunteer fire department, ambulance association, or rescue squad Certain mass transportation authorities per 4484(c) and 41.4483-2.R Certain qualified blood collection vehicles (4483(h)) (Not required to file Form 2290) Certain mobile machinery (4483(g)) (Not required to file Form 2290) Certain mobile machinery (4483(g)) (Not required to file Form 2290) The processing of Form 11-C, Occupational Tax and Registration Return on Wagering, is centralized at the Cincinnati campus. Form 11-C is filed by entities which accept taxable wagers to register certain information and pay occupational tax imposed under IRC § 4411. Anyone engaged in the business of receiving taxable wagers on their own behalf or on behalf of a principal operator is required to file Form 11-C before accepting taxable wagers. Filing Requirement: When establishing a Form 11-C filing requirement, you must also: Input a Business Operational Date Establish a Form 730 filing requirement The processing of Form 730, Monthly Tax for Wagers, is centralized at the Cincinnati campus. Form 730 is filed by entities under IRC § 4401(a) that: Are in the business of accepting wagers Conduct a wagering pool or lottery, or Are required to be registered (using Form 11-C) to receive wagers on behalf of another person but did not register properly Filing Requirement: When establishing a Form 730 filing requirement, you must also: Input a Business Operational date Establish a Form 11-C filing requirement Entities that are incorporated with a state are also incorporated for federal tax purposes. When an entity is incorporated, it must file the appropriate Form 1100, unless it is a non-profit/exempt organization. If a corporation indicates on Form SS-4 that it is a non-profit organization (IRC § 501(a) or other similar statement), establish the entity on the "O" file. Exempt organizations that are incorporated with a state are also incorporated for federal tax purposes. Form 990. Those that are a church or are affiliated with a church or with a governmental entity are exempt from filing. Form 990, Return or Organization Exempt from Income Tax Form 990-T, Exempt Organization Business Income Tax Return Form 990-PF. Return of Private Foundation Form 990 filing requirements are not assigned during Form SS-4 processing. This subsection describes Form 1120 filing requirements for various types of corporations. Form 1120, U.S. Corporation Income Tax Return is filed by domestic corporations which are not exempt under IRC § 501. These corporations can be a member of a controlled group and can be included in a consolidated return. Filing Requirement: To establish a Form 1120 filing requirement, input 01 in the 1120 field. Form 1120-C, U.S. Income Tax Return for Cooperative Associations is filed by any corporation operating on a cooperative basis under IRC § 1381 (including farmers' cooperatives under section 521 whether or not it has taxable income) and allocating amounts to patrons on the basis of business done with or for such patrons. Filing Requirement: To establish a Form 1120-C filing requirement, input 20 into the 1120 field. Form 1120-SF, U.S. Income Tax Return for Settlement Funds, is filed by a corporation which establishes a fund for the principal purpose of settling and paying claims against the electing taxpayer under IRC § 468B. Filing Requirement: To establish a Form 1120-SF filing requirement, input 16 in the 1120 field.

Form 1120-H, U.S. Income Tax Return for Homeowners Associations, is filed by a Homeowners Association as an election under IRC § 528. The election to file a Form 1120-H must be made separately for each tax year and generally must be made by the due date of the return, including extensions. If the Homeowners Association does not elect to file Form 1120-H, it can file either Form 1120, or file for exemption under IRC § 501(c)(4). Form 990. Filing Requirement: To establish a Form 1120-H filing requirement, input 10 in the 1120 field. Form 1120-IC-DISC, Interest Charge Domestic International Sales - Corporation Return, is an information return filed by Interest Charge Domestic International Sales Corporations (IC-DISCS), former DISCs, and former IC-DISCS who make an election to be an 1120-IC-DISC. A Form 1120 filing requirement is established for these taxpayers during initial EIN assignment. To establish a Form 1120 filing requirement, input 01 in the 1120 field. The election is made by filing Form 4876-A, Election to Be Treated as an Interest Charge DISC. Once the taxpayer files Form 4876-A and it is approved, BMF Entity will update the filing requirement to Form 1120-IC-DISC. Processing of Form 1120-F, U.S. Income Tax of a Foreign Corporation, is centralized at the Ogden campus. It is filed by a foreign corporation doing business in the United States. Certain foreign corporations are required to file one of the following returns, instead of Form 1120-F: Form 1120-FSC, U.S. Tax Return of a Foreign Sales Corporation, if filing as a foreign sales company under former IRC § 922(a). No corporation may elect to be a FSC or a small FSC after September 30, 2000. Form 1120-F, U.S. Life Insurance Company Income Tax Return, (if filing as a foreign life insurance company), or Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return, (if filing as a foreign property and casualty insurance company). To establish a Form 1120-F filing requirement, input 06 in the 1120 field. Processing of Form 1120-FSC is centralized at the Ogden campus. See IRM 21.7.13.7.5.2.6. To establish this filing requirement, input 06 in the 1120 field. Form 1120L is filed by: Domestic life insurance companies, and Foreign corporations carrying on an insurance business within the United States that would qualify as life insurance companies if they were U.S. corporations. If a company qualifies for an exemption as a benevolent life insurance company under IRC § 501(c), it must file Form 990. Filing Requirement: To establish a Form 1120L filing requirement, input 03 in the 1120 field. Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons, is filed by nuclear decommissioning funds under IRC § 468A to report contributions received, income earned, the administrative expenses of operating the fund, and the tax on the income earned. The tax year must be the same as that of the creating public utility. Filing Requirement: To establish this filing requirement, input 11 in the 1120 field. Form 1120-PC is filed by domestic property and casualty (non-life insurance) companies and any foreign corporation that would qualify as a non-life insurance company under IRC § 831 if it were a U.S. Corporation. These companies can be members of a controlled group and can be included in a consolidated return. Certain small mutual and stock non-life insurance companies that qualify for an exemption under IRC § 501(c)(15) must file Form 990 instead.

Filing Requirement: To establish this filing requirement, input 04 in the 1120 field. Processing of Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, is centralized at the Ogden campus. Political parties, campaign committees for candidates for federal, state or local office, and political action committees are all political organizations subject to tax under IRC § 527. These organizations use Form 1120-POL to report their political organization taxable income and income tax liability. Additionally, many of these organizations are tax-exempt and also file one of the Form 990 series information returns. Filing Requirement: To establish this filing requirement, input 09 in the 1120 field. Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies, is filed by a Regulated Investment Company (RIC). A RIC cannot file a consolidated return. The Tax Reform Act of 1986 requires that a RIC having more than one fund (defined for this purpose as a segregated portfolio of assets) have a separate EIN and file a separate return for each fund. Filing Requirement: To establish this filing requirement, input 17 in the 1120 field. Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts, is filed by an entity that elects to be treated as (and meets the requirements to be taxed as) a Real Estate Investment Trust (REIT) or has made a valid election for a prior tax year. A REIT cannot be a member of a consolidated return.

Once the election is made, it remains in effect until it is terminated or revoked. A REIT election: Automatically terminates for any year the entity is not a qualified REIT, or Must be revoked by a taxpayer upon filing a statement on or before the 90th day after the first day of the tax year for which the revocation is to be effective Filing Requirement: To establish this filing requirement, input 18 in the 1120 field. Form 1120-S, Corporation, is filed by a Small Business Corporation or an LLC partnership requesting to be taxed as an S-Corp. Form 1120S filing requirements are not assigned by AM EIN assignment. Once an election is made, it stays in effect until it is terminated or revoked. An S-Corporation terminates automatically if: The corporation is no longer a small business corporation under IRC § 1362(d)(2). For three consecutive years the corporation has no both subchapter C earnings and gross receipts, more than which are derived from passive investment income, or it is revoked by the shareholders who own a majority of the stock in the corporation, and consent to a revocation if an S-Corporation election terminates or has been revoked, the entity cannot re-elect to be taxed as an S-Corporation until the fifth taxable year after the termination or revocation is effective, unless the corporation consents in less than five years. This subsection contains valid input for the various filing requirements fields on the BNCHG screen. A Form 941 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Unemployment Tax Return. The table below identifies valid BNCHG input codes for a Form 941 filing requirement, as well as any additional BNCHG input requirements. A Form 944 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 944 filing requirement, as well as any additional BNCHG input requirements. A Form 943 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return for Agricultural Employees. The table below identifies valid BNCHG input codes for a Form 943 filing requirement, as well as any additional BNCHG input requirements. A Form 945 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return for Non-Resident Alien Employees. The table below identifies valid BNCHG input codes for a Form 945 filing requirement, as well as any additional BNCHG input requirements. A Form 946 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return for Non-Resident Alien Employees. The table below identifies valid BNCHG input codes for a Form 946 filing requirement, as well as any additional BNCHG input requirements. A Form 947 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 947 filing requirement, as well as any additional BNCHG input requirements. A Form 948 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 948 filing requirement, as well as any additional BNCHG input requirements. A Form 949 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 949 filing requirement, as well as any additional BNCHG input requirements. A Form 950 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 950 filing requirement, as well as any additional BNCHG input requirements. A Form 951 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 951 filing requirement, as well as any additional BNCHG input requirements. A Form 952 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 952 filing requirement, as well as any additional BNCHG input requirements. A Form 953 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 953 filing requirement, as well as any additional BNCHG input requirements. A Form 954 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 954 filing requirement, as well as any additional BNCHG input requirements. A Form 955 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 955 filing requirement, as well as any additional BNCHG input requirements. A Form 956 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 956 filing requirement, as well as any additional BNCHG input requirements. A Form 957 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 957 filing requirement, as well as any additional BNCHG input requirements. A Form 958 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 958 filing requirement, as well as any additional BNCHG input requirements. A Form 959 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 959 filing requirement, as well as any additional BNCHG input requirements. A Form 960 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 960 filing requirement, as well as any additional BNCHG input requirements. A Form 961 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 961 filing requirement, as well as any additional BNCHG input requirements. A Form 962 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 962 filing requirement, as well as any additional BNCHG input requirements. A Form 963 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 963 filing requirement, as well as any additional BNCHG input requirements. A Form 964 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 964 filing requirement, as well as any additional BNCHG input requirements. A Form 965 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 965 filing requirement, as well as any additional BNCHG input requirements. A Form 966 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 966 filing requirement, as well as any additional BNCHG input requirements. A Form 967 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 967 filing requirement, as well as any additional BNCHG input requirements. A Form 968 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 968 filing requirement, as well as any additional BNCHG input requirements. A Form 969 filing requirement indicates that a taxpayer is required to file an Employer's Annual Federal Tax Return. The table below identifies valid BNCHG input codes for a Form 969 filing requirement, as well as any