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Irs letter 147c ein previously assigned

How do you get a 147c letter from the irs. What is 147c letter from irs.

November 2022 update: We know that many of you are having a hard time getting through to the IRS. We spoke to the IRS about this; the phone lines are just very busy right now. Try calling multiple times per day, and multiple days per week. It's best to call between 7am and 10am or between 3pm and 7pm. And don't call on Monday (the busiest day). An EIN Verification Letter 147C can only be requested by phone (for security reasons). You can't request it by mail or fax. And there is no other number to call besides the one have listed below. Hopefully things get back to normal soon. We wish there was more we could do, but dealing with the IRS is sometimes like this. Keep trying! You'll eventually get through. When you first get an EIN Number, the IRS sends you an EIN Confirmation Letter (CP 575). If you got your EIN Number online, you can download the CP 575 online if you got your EIN Number by mail or fax, the IRS will mail you a CP 575 (it's mailed to the address you listed on 4a and 4b of Form SS-4; takes 4-6 weeks to arrive) Letter. Note: If you are a Third Party Designee, you cannot download the CP 575 if applying online. The CP 575 will be mailed to the EIN Responsible Party. Some people lose the CP 575 EIN Confirmation Letter and need an official copy from their LLC's EIN Number for things like opening an LLC bank account. The IRS only issues the EIN Confirmation Letter (CP 575) one time. You can't get this letter again. In fact, "CP" means the letter was auto-generated by a computer. So even if you call the IRS, no one there can recreate the CP 575. However, there are good news. You can still get an official "EIN Letter" from the IRS. It's just not called an EIN Confirmation Letter (CP 575). Instead, it's called an EIN Verification Letter (147C). Note: The full name of the 147C is actually EIN Verification Letter 147C, EIN Previously Assigned. The CP 575 and 147C are technically different letters, however, they are both official letters from the IRS and can be used for all business matters. Here is what an EIN Confirmation Letter (CP 575) looks like: Here is what an EIN Verification Letter (147C) looks like: How to get a 147C EIN Verification Letter from the IRS? The only way to get an EIN Verification Letter (147C) is to call the IRS at 1-800-829-4933. For security reasons, the IRS will never send anything by email. Instead, the IRS will send you an EIN Verification Letter (147C) two ways: by mail/fax (you can use an actual fax or a digital/on-line/facsimile) 147C by mail/fax you choose mail, it can take 4-6 weeks before your EIN Verification Letter (147C) arrives. The IRS will mail your 147C Letter to the mailing address they have on file for your LLC. You'll be able to confirm this address when you're on the phone with the IRS agent. 147C by fax/fax you choose fax, the IRS will fax you your 147C Letter to the fax number you put on the phone tip: The IRS agent will ask, "Do you have a private and secure fax next to you?" If you are using a digital/on-line fax, say yes. Here's how to call the IRS and get a 147C Letter/call the IRS at 1-800-829-4933 (the "business and specialty tax line"). Press option 1 for English. Press option 1 for English. Press option 1 for English. Press option 1 for English. Tell them you want an EIN Confirmation Letter (147C). The IRS agent will ask a few security questions to confirm you own your LLC. Tell the IRS agent whether you'd like to receive the 147C Letter by mail or fax. Tip: Only an owner of your LLC can request a 147C Letter. No one else can call for you, unless they have a Power of Attorney on file with the IRS. If you have a Single-Member LLC, refer to yourself as the "owner" (instead of Member). If you have a Multi-Member LLC, refer to yourself as a "partner" (instead of a Member). Congratulations! You have successfully requested a 147C EIN Verification Letter for your LLC. We recommend making a few copies and keeping them with your business records. What is a 147C Letter? How can you get a new EIN Confirmation Letter? What are the steps to get a 147C Letter? In this article, we will break down the concept of the 147C letter so you know all there is to know about it. We will tell you what it is, why it's important for your business, how to request one, who can request it if it can be done online and so on. Are you ready? Let's get started! A 147C Letter refers to an EIN Verification Letter which is a document issued by the IRS in replacement of an EIN Confirmation Letter (CP 575). It's called "CP" 575 as it is "computer" generated or auto-generated by the IRS. What's important to note is that CP575 is issued by the IRS when you first request your company's tax ID number (EIN number) and it's issued only once. If you lose your EIN Confirmation Letter, you can no longer get another official copy again. Instead, the IRS issues a 147C Letter to replace the lost or misplaced EIN Confirmation Letter. As a company, it's important to have your 147C Letter as that's what you'll need to be able to conduct and operate your business.

For example, the banks will ask you for an official confirmation of your EIN number to open a bank account for you or to enroll in different programs.

If you do not have a CP 575 EIN Confirmation Letter, then you need a 147C EIN Verification Letter. Requesting an IRS 147C letter can only be done by contacting the IRS or by writing to them. Here is how you can do it. You can contact the IRS by phone at 1-800-829-4933 to request your IRS 147C.

 **Department of the Treasury**
Internal Revenue Service
Ogden, UT 84201

In reply refer to: **0437711254**
Oct 31, 2019 **LTR 147C**

MyCompany, Inc.
14 Adams St.
New York, NY 10001-0000

Taxpayer Identification Number: 12-0460769

Form(s):

Dear Taxpayer:

Thank you for your telephone inquiry of October 31st, 2019.

Your Employer Identification Number (EIN) is 12-0460769. Please keep this letter in your permanent records. Enter your name and your EIN on all business federal tax forms and on related correspondence.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-1125 between the hours of 7:00 AM and 7:00 PM. If you prefer, you may write to us at the address shown above the top of the first page of this letter. When you write, please include telephone number where you may be reached on the best time to call.

Sincerely,


Jason Smith
12-0460769-0000
Customer Service Representative

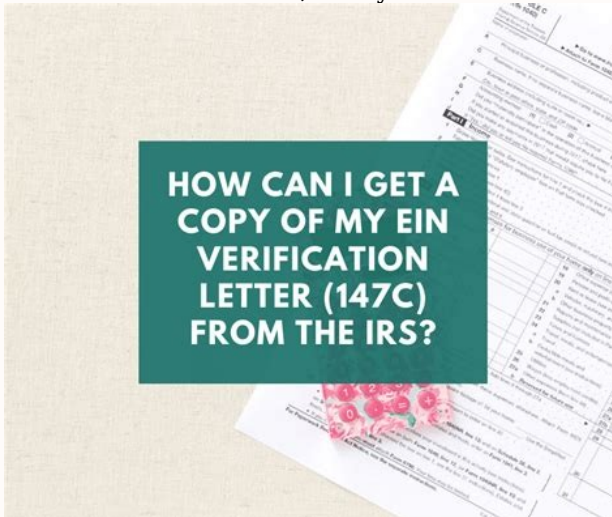
Before you call the IRS, you should gather the following information: Get your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)Your current business addressYour EIN numberYour phone numberYour full company name Once you have all your information, here is how you can contact the IRS: Call 1-800-829-4933Press Option 1 for EnglishPress Option 1 for EIN or FEIN related information Press Option 3 if you already have an EIN and need the 147C letterIt may take to wait 15 to 30 minutes before an IRS agent picks upAnswer the security questionsThen request an EIN Verification LetterChoose if you like to get the IRS 147C letter by fax or mail If you are unable to call the IRS, you can send them a request by mail as an alternative option. You can write to them as well. You can visit the IRS website to get the address where you can contact your IRS office. If you have an LLC, INC, C-Corp, S-Corp, partnership or any other type of legal entity, only the company owner or formal representative can request an LTR 147C. The IRS will not take requests from anyone else unless they are duly authorized to do so through a power of attorney. And that leads us to the next section. Another way you can get your "147C letter" is to ask someone to represent you as a power of attorney or POA.

[illegible]

To appoint someone as your power of attorney, the company representative and the POA must complete the Power of Attorney and Declaration of Representative form (Form 2848) and submit it to the IRS. The IRS will only send you your 147C by mail or fax. As it relates to the fax option, you can either use a conventional fax machine or digital fax. For security reasons, the IRS does not send the 147C verification letter by email. So mail and fax are your two options. If you are dealing with the IRS by mail, you should expect a processing delay of 4 to 6 weeks. If you are dealing with the IRS by fax, you can actually get the 147C letter immediately. The IRS agent can fax you the form while you are on the phone with them. To help you better visualize what we are referring to in this post, here are samples of the CP575s and 147C letters. When you first ask for your EIN number, the IRS sends you an EIN confirmation or EIN certificate. This letter is an automatically generated letter sent to you once upon your initial registration and cannot be issued by the IRS even if you contact them. Although you can no longer get a new official EIN Confirmation Letter (CP575), the IRS can send you an EIN Verification Letter (147C). You can request an IRS LTR 147C by calling the IRS at 1-800-829-4933. Only the representative of a company can request an LTR 147C or someone appointed as the power of attorney. Before calling, make sure you gather the following information to expedite the process: Get your SSN or TIN/your current business address/Your EIN number/Your phone number/Your full company name Many people ask: How can I get a copy of my EIN confirmation letter online? Can I request my IRS 147C letter online? The answer is yes. However, you must be the company representative or the power of attorney. Call the IRS and ask for your 147C letter. When they ask how you want to receive it, tell them by virtual fax. The IRS agent will put you on hold and fax you the 147C letter. You will not be able to digitally receive the fax while you are literally on the phone with the agent. Download your document! The IRS can send your 147C LTR by mail or fax. They do not send you the form 147C by email for security reasons. CP 575 form is a document issued by the IRS to a company who makes a request for an EIN number the first time. The EIN Confirmation Letter CP 575 is an official confirmation of your company's EIN registration and it will be useful in your business operations such as opening a bank account. When you first apply for an EIN number, you get a CP 575 IRS letter (EIN Confirmation Letter). If you had requested your EIN number online, the IRS CP 575 form was made available to you to download directly online. On the other hand, if you had requested your EIN by mail, fax or phone, the IRS would have mailed you your IRS form CP 575.

Not, the EIN Confirmation Letter is issued by the IRS only once. In other words, if you lose your CP 575 letter, you can no longer get one. Instead, to replace your EIN Confirmation Letter, the IRS will issue an EIN Verification Letter also called 147C letter. 21.7.13 Assigning Employer Identification Numbers (EINs) 21.7.13.1 Program Scope and Objectives 21.7.13.2 EIN Assignment Overview 21.7.13.3 Receiving EIN Requests 21.7.13.4 Determining Whether an Entity Needs an EIN 21.7.13.5 Assigning EINs 21.7.13.6 Making EIN Account Changes (CC BNCHG/BRCHG) 21.7.13.7 Mailing Address/Fax Numbers, Processing Times, Correspondence, ESIGN Entries, Employment Codes, Filing Requirements, BNCHG, Notices, and Letters Exhibit 21.7.13.1 ESIGN Fields on IDRS Exhibit 21.7.13-2 Acronyms August 2022 Purpose (1) This transmits revised IRM 21.7.13, Business Tax Returns and Non-Master File Accounts - Assigning Employer Identification Numbers (EINs), Material Changes (1) Various editorial changes have been made throughout this IRM. Also, this IRM was revised to reflect the following changes: Effect on Other Documents IRM 21.7.13 dated September 3, 2021 (effective October 1, 2021) is superseded. The following IPU were incorporated in this publication: IPU 22U0384 issued March 16, 2022.

Audience: Wage and Investment, Customer Accounts Services and Submission Processing Effective Date (10-01-2022) Karen A. Michaels Director, Accounts Management Wage and Investment Division This IRM contains information and procedures used to research, verify, and assign Employer Identification Numbers (EINs). Purpose: This IRM is intended for use in assigning Employer Identification Numbers and answering questions regarding post assignment of EINs. Audience: Employees in Customer Accounts Services (CAS) (Accounts Management and Submission Processing) and Communications Assistance, Research and Education (CARE) (Field Assistance). Policy Owner: Director, Accounts Management Program Owner: Accounts Management Policies and Procedures BRF/PPB, Business Adjustments Primary Stakeholders: Wage and Investment and Tax Exempt/Government Entities employees. Program Goals: Program goals for this type of work are included in the Accounts Management Program Letter and Measures and Operating Guidelines, and in IRM 1.4.16 Accounts Management Guide for Managers. Wage and Investment employees in Customer Accounts Services and employees in Communications Assistance, Research and Education (CARE) respond to questions about EIN assignment and assign EINs when appropriate. The procedures in this IRM are set up to translate a variety of legal and administrative authorities into practical guidance assistants can use. These authorities take many forms: Treasury regulations, Internal Revenue Codes (IRC), advice from counsel, Policy Statements (e.g., P-21-3), etc. and are cited in this IRM as they apply to the topic being discussed. Refer to IRM 1.2.21, Servicewide Policies and Authorities, Policy Statements for Customer Account Services Activities, for additional information.



Accounts Management Policies and Procedures(PPB) has responsibility for information in this IRM, which is published on a yearly basis.



The Wage and Investment Commissioner has overall responsibility for policy related to the IRM. The Program Manager of Policies and Procedures BMF (PPB) is responsible for ensuring this IRM is timely submitted to Media & Publications each year. Additional information is found in IRM 1.1.13.7.3, Accounts Management and IRM 21.1.1, Accounts Management and Compliance Services Overview. See IRM 1.4.16, Accounts Management Guide for Managers for information regarding program management and review. Program controls are found in the Accounts Management Program letter Measures and Operating Guidelines and in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support. The Acronyms Database or in Exhibit 21.7.13-2 page provides an Acronym Database to research acronyms found within this IRM.

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If the Reason for Applying box is not completed, contact the taxpayer or return the Form SS-4 in this field. Use the table below to determine the correct input for reason applied. If it has been provided, enter the EIN assigned to the business owner in this field. If the Reason for Applying box is not completed, contact the taxpayer or return the Form SS-4 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 BMF 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) employers 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 filers are: the U.S. Government executive departments, or their components listed below, whether the entity 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 loan banks 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 Stores 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". A state or commonwealth An agency, bureau, or department of any state or commonwealth A county 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 conservation district, water district, community service district health department, etc. An instrumentally 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 withholding 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 "T" is assigned to Indian Tribal Entities. If the taxpayer indicates they are an Indian Tribal Government/Enterprise: Input employment code "T". Establish the appropriate 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). Assign employment code "W" to non-profit organizations of the type described in IRC 501(c)(3), 501(e), 501(f), and which meet the following criteria: Are operated exclusively for religious, charitable, scientific, literary, educational, or humane 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 exempt status is ruled out, or it is determined that an application for exempt status has not been submitted. Do not assign Employment Code "W" to Puerto Rico or Virgin Island employers. Assign employment code "T" to the U.S. Government executive departments, or their components listed below, whether the entity 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".

Filing Requirement: When establishing a Form 940 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 Hedges, 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. Eligible filers file 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 annually 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 21.7.13.7.3.9.16 for input instructions on CC ESIGN. If the taxpayer does not check the box on line 14, establish Form 941 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 on 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 A nonprofit volunteer fire department, ambulance association, or rescue squad Certain mass transportation authorities per 4484(c) and 41.4483-2. Certain qualified blood collection vehicles (4483(h)) (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 1120, 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 must file the appropriate Form 990. Those that are a church or are affiliated with a church or with a governmental entity are exempted 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 tax 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 1120L, 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 1120S, U.S. Income Tax Return for an S Corporation, is filed by a corporation that has elected to be taxed as a Small Business (S) Corporation by filing Form 2553, Election 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 employees. 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 tax years the corporation has both subchapter C earnings and profits and gross receipts, more than 25 percent 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 commissioner consents in less than five years. This subsection contains valid input for the various filing requirements fields on the BNCHG screen. A 941 filing requirement indicates that a taxpayer is required to file Employers Quarterly Federal Tax Return (Withholding and FICA Taxes). The table below identifies valid BNCHG input codes for a Form 941 filing requirement input, as well as any additional BNCHG input requirements. A Form 940 filing requirement indicates that a taxpayer is required to file an Employers Annual Federal Unemployment Tax Return. The table below identifies valid BNCHG input codes for a Form 940 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 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. See IRM 3.13.2.7.3.2, CC ENREQ/BNCHG, for additional information. A Form 945 filing requirement indicates that a taxpayer is required to file an Annual Withhold Income Tax return. The table below identifies valid BNCHG input codes for a Form 945 filing requirement. A Form 1041 filing requirement indicates that a taxpayer is required to file a U.S. Income Tax Return for Trusts and Estates. The table below identifies valid BNCHG input codes for a Form 1041 filing requirement, as well as any additional BNCHG input requirements. A Form 1065 filing requirement indicates that a taxpayer is required to file a U.S. Return of Partnership Income. The table below identifies valid BNCHG input codes for a Form 1065 filing requirement, as well as any additional BNCHG input requirements. An Form 1120 filing requirement indicates that a taxpayer is required to file a U.S. corporate tax return. Other BNCHG Requirements: A Fiscal Year Month must be present. A filing requirement for Form 1065, Form 1066, or Form 1041 must not be present. The table below identifies valid BNCHG input codes for an Form 1120 filing requirement. A Form 720 filing requirement indicates that a taxpayer is required to file a Quarterly Federal Excise Tax Return. The table below identifies valid BNCHG input codes for a Form 720 filing requirement. A filing requirement of Form 720 is valid with all other filing requirements. A Form 730 filing requirement indicates that a taxpayer is required to file a Monthly Tax Return for Wagers. The table below identifies valid BNCHG input codes for Form 730 filing requirement input, as well as any additional BNCHG input requirements. A Form 11-C filing requirement indicates that a taxpayer is required to file an Occupational Tax and Registration Return for Wagering. The table below identifies valid BNCHG input codes for a Form 11-C filing requirement, as well as any additional BNCHG input requirements. A Form CT-1 filing requirement indicates that a taxpayer is required to file an Employer's Annual Railroad Retirement Tax Return. The table below identifies valid BNCHG input codes for a Form CT-1 filing requirement. A Form 1066 filing requirement indicates that the taxpayer is required to file a U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return. The table below identifies valid BNCHG input codes for a Form 1066 filing requirement, as well as any additional BNCHG input requirements. A Form 1042 filing requirement indicates that the taxpayer is required to file an Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. The table below identifies valid BNCHG input codes for a 1042 filing requirement. A Form 5227 filing requirement indicates that the taxpayer is required to file a Split Interest Trust Information Return. Input a 0 to delete an existing Form 5227 filing requirement. A Form 5227 filing requirement can only be input using EOCHG. A Form 990 filing requirement indicates that the taxpayer is required to file a Return of Organization Exempt From Income Tax. Input a 0 to delete an existing Form 990 filing requirement. A Form 990 filing requirement can only be input using EOCHG.

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. Form 1120-C replaced Form 990-C effective January 1, 2007. Input a 20 to establish a Form 1120-C filing requirement. A Form 990-T filing requirement indicates that the taxpayer is required to file an Exempt Organization Business Income Tax Return. Input a 0 to delete an existing Form 990-T filing requirement. A Form 990-GS(D) replaced Form 990-PF filing requirement can only be input using EOCHG. A Form 706-GS(D) (Rev. June 2019) (irs.gov) filing requirement indicates that the taxpayer is required to file a Generation Skipping Transfer Tax Return for Distributions . The table below identifies valid BNCHG input codes for a Form 706GS(D) filing requirement, as well as any additional BNCHG input requirements. A Form 706GS(T) filing requirement indicates that the taxpayer is required to file a Generation Skipping Transfer Tax Return for Terminations. The table below identifies valid BNCHG input codes for a Form 706GS(T) filing requirement, as well as any additional BNCHG input requirements. A 1 must be input in the not required field when establishing an entity with no filing requirements on the BMF (using TC 000). The table below describes common situations that can require a letter to be sent to a taxpayer. The table below identifies EIN notices that are generated by the ERAS (EIN Research and Assignment System) when a new EIN is assigned. Conditions for issuance of the various CP 575 notices are listed in the table below: Publication 15, (Circular E), Employer's Tax Guide, is mailed to those taxpayers who have employment tax filing requirements. Filers who have open filing requirements, and have indicated they have employees, receive the publication below, unless they have a RAF indicator or filed their Forms W-2 and Form W-3 electronically with SSA. Do not send out the above mentioned publication, unless the taxpayer claims they did not receive it and their EIN has posted to Master File. EIGN <..... MASTER-FILE-IND>. LOC-CD>..00 APPLCTN-CASE-IDENTIFIER>..... NAME-CTRL>... PRIMARY-NAME> CONTINUATION-OF-PRIMARY-NAME>] SORT-NAME>% CARE-OF-NAME>% FOREIGN-STREET-ADDRESS> MAIL-STREET-OR-FOREIGN-CITY-ZIP> MAIL-CITY-STATE-ZIP-OR-FOREIGN-COUNTRY> LOCATION-STREET-ADDRESS> LOCATION-CITY-STATE>ZIP> 941>. 940>. 943>. 945>. 2290>. 1041>. 1065>. 944>.. 1120>. 720>. 730>. 11C>. CT-1>. 1066>. 1042>. 8804>. FYM>. EMPLYMNT-CD>. FTD-SUPPRESS-IND>. XREF-TIN-TYPE>. SSN-TIN-EIN>..... SOLE-PROPR-SSN>..... NONRESIDENT-ALIEN>MMYYYY RRB-NUM>..... NOTICE-INFO-CD>. RETURN-ID>.. RETURN-ID-TAX-PERIOD>MMYYYY PLAN-NUM>.. BUSINESS-OPERATIONAL-DATE>MMYYYY WAGES-PAID-DATE>MMYYYY DUPLICATE-ADDRESS>N EMPLOYEES>.... REASON-APPLIED>. PH>..... PRIOR-EIN>N PRIOR-EIN>..... BUSINESS-LOC-COUNTY> < BUSINESS-LOC-STATE>.. POL-ORG>. TYPE-OF-ENTITY>.. TYPE-OF-ENTITY-REMARKS> < LLC-IND>. PRIN-CKBX>. PRIN-REMARKS> < REASON-APPL-MSG> PRIN-MDSE-SOLD-SERVICE> < REMARKS> An acronym is a word formed from the initial letter or letters of each of the major parts of a compound terms. The following table contains acronyms used in this IRM. More Internal Revenue Manual