

Follow the instructions below and you will have no problem retrieving a 98-series tax ID number. I have provided my sample, but you can and should do it however works for you.

I recommend you put heavier emphasis on my notes and not the template.

### **Foreign Entities (IRM 21.7.13.5.13)**

A foreign entity/person that does not have income effectively connected with the conduct of a trade or business, and does not have an office or place of business or paying agent in the United States, is not required to obtain an EIN and does not have to file a return.

1. Have something to write with.
2. Wake up early in the morning (or you may never get thru, and call the IRS Philadelphia office @ 267.941.1099. Be professional, no joking around, no small talk. **Ask who you are speaking with and record their ID number.**

2. **They might Ask.** Are you calling to set up an LLC?

**Answer:** No, I am calling to set up a Foreign Trust. (be direct)

3. **What is your role in the Trust?**

**Answer:** I am the Trustee.

4. **Who is the Grantor?**

The Grantor can be whoever, but it is important that the Grantor does NOT have an SSN.

(A good idea would be to provide the name of your parents or the Doe: John-Alex, proper status as the Grantor. Either-way, the position that you must not deviate from, is that the Grantor does not have a SSN)

5. **Who is the responsible party?** The responsible party is the JOHN ALEX DOE Agency with the SSN (insurance policy). This is how I chose to set up my affairs. They aren't happy with the answer sometimes, but just remember, that even if the Grantor is Doe, John-Alex, you must maintain that it is separate from the JOHN ALEX DOE, Trustee.

6. They will ask for two types of addresses so pay close attention. One address is the mailing address (ss4 #4a domestic address) and the street address of the organization (ss4 #5a foreign address)

3. You must have foreign address (google one for entertainment purposes only)

4. They will ask you when was the Trust funded. This basically means when did the Grantor give value to the Trustee to establish a Trust. Give them a date, or perhaps you can tell them that the information is not available right now.
5. Have a completed SS4 application in front of you, because they will only ask you questions that are already on the application.
6. Sometimes they may ask you to fax them the completed SS4 (not usually).
7. Read the notes below, they are more important than my notes above.

**The authority for completing the application can be found in IRM code 21.7.13 (10-01-2009)**

**This is how the Agent is trained to discern whether you qualify for the 98**  
I've compiled the important things that you should consider when completing your ss4 application. Notice, on my template I didn't do all these things. I should have. Nonetheless I accomplished the objective.

- When completing **Line 7b of Form SS-4**, the taxpayer should write "N/A" in the block asking for an ITIN or SSN unless the taxpayer has an SSN or ITIN.
- On Line 10, the taxpayer should check the other box and specify on the line one of the following conditions: **For W-8BEN Purposes Only, For Tax Treaty Purposes Only, Treas. Reg. 1.1441-1 (e) (4) (vii), or Form 5471.**
- **The taxpayer should enter "N/A" on Lines 11 through 17 of Form SS-4.**
- If the foreign entities/individuals above receive a letter from the IRS soliciting the filing of a U.S. tax return, the foreign entity/individual **should respond to the letter immediately by stating that it has no requirement to file any U.S. tax returns.** Failure to respond to the IRS letter may result in a procedural assessment of tax by IRS against the foreign entity.
- If the application is received over the phone, ask for the caller's name, SSN/ITIN, date of birth, and position with the entity. If the caller does not have an SSN/ITIN (and therefore cannot be authenticated using CC INOLE), the new EIN will still be disclosed to the caller, as long as their position with the entity authorizes them to receive it. See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e).

Form **SS-4**

# Application for Employer Identification Number

OMB No. 1545-0003

(Rev. January 2010)

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

Department of the Treasury  
Internal Revenue Service

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

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested <b>TEX LEE MASON [TRUST]</b>	
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name <b>Tex Mason, Administrator</b>
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box) <b>c/o Po Box 1234</b>	<b>5a</b> Street address (if different) (Do not enter a P.O. box.) <b>Avenue Mohammed-V, BP 346</b>
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions) <b>Anytown, DC 20016</b>	<b>5b</b> City, state, and ZIP code (if foreign, see instructions) <b>Agadir</b>
	<b>6</b> County and state where principal business is located <b>Morocco</b>	
	<b>7a</b> Name of responsible party <b>Tex Lee Mason (Not Grantor)</b>	<b>7b</b> SSN, ITIN, or EIN <b>12-3456789</b>
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<b>8b</b> If 8a is "Yes," enter the number of LLC members <b>▶</b>
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9a</b> Type of entity (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input checked="" type="checkbox"/> Trust (TIN of grantor) <b>Foreign, no TIN</b> <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) if any ▶ _____		
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State <b>none</b>	Foreign country <b>Morocco</b>
<b>10</b> Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <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"/> Hired employees (Check the box and see line 13.) <input checked="" type="checkbox"/> Created a trust (specify type) ▶ <b>Foreign Grantor Trust</b> <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
<b>11</b> Date business started or acquired (month, day, year). See instructions. <b>April 11, 1997</b>	<b>12</b> Closing month of accounting year	
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>
Agricultural <b>none</b>	Household <b>none</b>	
<b>15</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>16</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"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) <b>Ministry, religious organization</b>		
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
<b>18</b> Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here ▶		

<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 <b>N/A</b>	Designee's telephone number (include area code) ( )
	Address and ZIP code <b>N/A</b>	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.

Name and title (type or print clearly) ▶ **Tex Mason, Trustee, Agent-in-commerce**      Applicant's telephone number (include area code) ( **123** ) **456-7899**

Signature ▶ *Tex-Lee: Mason, Agent*      Date ▶ **20130212**      Applicant's fax number (include area code) ( )