
Washington UBI Service Providers Assignment of Federal Employer Identification Number (EIN) POLICY

The state of Washington assists persons starting a business to get proper filings. Although state employees do not issue the federal EIN number, they are encouraged to assist new businesses, or businesses that are hiring employees, in determining if an EIN is needed.

Who Must File

You must file this form if you have not been assigned a federal EIN before, and one or more of the following applies to your situation:

- You pay wages to one or more employees, including household employees.
- You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer.
- You are a withholding agent required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). A withholding agent may be an agent, broker, fiduciary, manager, tenant, or spouse, and is required to file [Form 1042 </pub/irs-pdf/f1042.pdf>](#), Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- You file [Schedule C </pub/irs-pdf/f1040sc.pdf>](#), Profit or Loss From Business, [Schedule C-EZ </pub/irs-pdf/f1040sce.pdf>](#), Net Profit From Business, or [Schedule F </pub/irs-pdf/f1040sf.pdf>](#), Profit or Loss From Farming, or [Form 1040 </pub/irs-pdf/f1040.pdf>](#), U.S. Individual Income Tax Return, and have a Keogh plan or are required to file excise; employment; or alcohol, tobacco, or firearms returns.

The following entities must use EINs, even if they do not have any employees:

1. Trusts, except for the following:
 - Certain grantor-owned revocable trusts (e.g. Living Trust). (Refer to the [Instructions for Form 1041 </pub/irs-pdf/i1041.pdf>](#), U.S. Income Tax Return for Estates and Trusts.)

- Individual retirement arrangement (IRA) trusts, unless the trust has to file Form 990-T [/pub/irs-pdf/f990t.pdf](http://pub/irs-pdf/f990t.pdf), Exempt Organization Business Income Tax Return. (Refer to the Instructions for Form 990-T [/pub/irs-pdf/i990t.pdf](http://pub/irs-pdf/i990t.pdf).)
2. Estates
 3. Partnerships
 4. Corporations
 5. Nonprofit organizations (churches, clubs, etc.)
 6. Farmers' cooperatives
 7. Plan administrators (A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.)

SS-4 Form - Internal Revenue Service (IRS)

(See also: Chapter 10)

<http://www.irs.gov/pub/irs-pdf/fss4.pdf> (Form)

<http://www.irs.gov/pub/irs-pdf/iss4.pdf> (Instructions)