

INSTRUCTIONS

WHO MUST FILE THIS APPLICATION? Every person who has not previously secured an identification number and who (a) pays wages to one or more employees, or (b) is required to have an identification number for inclusion in any return, statement or other document.

Only one application for an identification number should be filed, regardless of the number of establishments operated. This is true even though the business is conducted under one or more business or trade names. Each corporation of an affiliated group must be treated separately, and each must file a separate application. If a business is sold or transferred and the new owner does not have an identification number, he should not use the identification number assigned to the previous owner, but must file an application on Form SS-4 for a new identification number.

WHERE MUST THIS APPLICATION BE FILED? With the U.S. District Director of Internal Revenue with whom the Federal tax returns are filed.

WHEN MUST THIS APPLICATION BE FILED? (a) By those who pay wages, on or before the seventh day after the date on which business begins. (b) By others in sufficient time for the identification number to be included in return, statement, or other document.

HOW THIS APPLICATION SHOULD BE FILLED IN. All answers should be typewritten or printed plainly with ballpoint pen in black or dark blue ink.

Items 1 and 2. Enter in Item 1 the true name of the applicant and enter in Item 2 the trade name, if any, adopted for business purposes. For example, if John W. Jones, an individual owner, operates a restaurant under the trade name of "Busy Bee Restaurant," "John W. Jones" should be entered in Item 1 and "Busy Bee Restaurant" in Item 2.

NOTE—If created by statute, court order or decree, charter, oral or written agreement, will, declaration of trust, or other legal instrument, enter in Item 1 the full name recognized thereunder. If a corporation, enter in Item 1 the corporate name as set forth in its charter or other legal document issued by the Government creating it. In the case of a trust, the name of the trust estate should be entered in Item 1, and the name of the trustee in Item 2. In the case of an estate of a decedent, insolvent, etc., the name of the estate should be entered in Item 1 and the name of the administrator or other fiduciary in Item 2. If the true name is unusually long, it should be shown in a statement attached to this form. In such case, a short version of the name should be adopted for purposes of this form and entered in Item 1.

DO NOT DETACH

Item 10. Describe the kind of business carried on by applicant in Item 1.

The following examples illustrate the type of information needed.

- (a) **MINING AND QUARRYING:** State the process and the principal product; i.e., mining bituminous coal, mining bauxite, contract drilling for oil, quarrying dimension stone, etc.
- (b) **CONTRACT CONSTRUCTION:** State whether general contractor or special trade contractor and show type of work normally performed; i.e., general contractor for residential buildings, general contractor on streets and highways, electrical subcontractor, plumbing subcontractor, etc.
- (c) **TRADE:** State the type of sale and the principal line of goods sold; i.e., wholesale dairy products, manufacturer's representative for mining machinery, wholesale petroleum-bulk station, retail hardware, retail men's clothing, etc.
- (d) **MANUFACTURING:** State type of establishment operated; i.e., sawmill, vegetable cannery, by-product coke oven, steel cold-rolling mill, etc. In Item 12, Part 1, list the principal products manufactured.
- (e) **GOVERNMENTAL:** State type of governmental organization, whether a State, County, School District, Municipality, etc., or relationship to such entities, i.e., County Hospital, City Library, etc.
- (f) **NONPROFIT (OTHER THAN GOVERNMENTAL):** State whether organized for religious, charitable, scientific, literary, educational, or humane purposes and state the principal activity; i.e., religious organization—hospital; charitable organization—home for the aged, etc.
- (g) **OTHER ACTIVITIES:** State exact type of business operated; i.e., advertising agency, dry cleaning plant, farm, labor union, motion picture theater, real estate agent, steam laundry, rental of coin-operated vending machines, etc.

RETURN ALL FOUR PARTS OF THIS FORM TO THE DISTRICT DIRECTOR OF INTERNAL REVENUE.