IRM PROCEDURAL UPDATE

DATE: 05/22/2025

NUMBER: ts-21-0525-3321

SUBJECT: New Prefix 39; Research Required for Primary Name Corrections; SS-4 Processing Backlog Resolved

AFFECTED IRM(s)/SUBSECTION(s): 21.7.13

CHANGE(s):

IRM 21.7.13.2.4 Added Prefix 39 for internet assignment.

(1) The EIN Research and Assignment System (ERAS) is used to establish an EIN (account) for an entity. The account is established using CC ESIGN (See IRM 2.4.8), Command Codes ESIGN and BSIGN, and is stored on the Entity section of the Business Master File (BMF).

Note: Records for Employee Plans are stored on both the BMF and the EPMF (Employee Plan Master File).

(2) The system assigns a nine-digit EIN in the format *NN-NNNNNNN.* The first two digits (the EIN Prefix) are determined by the Campus of Record assigning the EIN, unless the taxpayer is applying using the online EIN application, Modernized Internet EIN or through the Small Business Association (SBA). Refer to the table below for details.

Campus	EIN Prefixes
Andover	10, 12
Atlanta	60, 67
Austin	50, 53
Brookhaven	01, 02, 03, 04, 05, 06, 11 13, 14, 16,21,22, 23, 25, 34, 51, 52, 54, 55, 56, 57, 58, 59, 65
Cincinnati	30, 32, 35, 36, 37, 38, 61
Fresno	15, 24
Kansas City	40, 44
Memphis	94, 95
Ogden	80, 90
Philadelphia	33, 39, 41, 42, 43, 48, 62, 63, 64, 66, 68, 71, 72, 73, 74, 75, 76, 77, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 98, 99
Internet	20, 26, 27, 33, 39,45, 46, 47, 81, 82, 83, 84, 85, 86, 87, 88, 92, 93, 99

Small Business Administration (SBA)	31

(3) 6/7 Million series EINs are reserved for Trusts, Estates, and Non-Profit/Exempt Organizations A 6/7 Million series EIN can be identified by the number 6 or 7 immediately following the dash (−).

IRM 21.7.13.2.4.1 Removed prefix 33 from the list of EINs no longer valid for assignment.

(1) EIN Prefixes 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, 89, 96 and 97 are considered invalid for input and are no longer being assigned. However, some entities with these prefixes may still be in business; paying taxes and issuing Forms W-2 to report wages paid.

Caution: EINs with one of these prefixes should never be put on Master File with a TC 000.

(2) EINs with prefixes 69, 70, and 79 have never been valid IRS prefixes. These prefixes were issued by the Social Security Administration (SSA) between 1955 and 1986 for their internal use and SSA maintains historic files on these accounts.

(3) For a short period of time in early 2002, IRS inadvertently assigned EINs with prefix 69. An extract was done to identify those taxpayers who had received these EINs and also had 94X filing requirements. These taxpayers were assigned a new EIN with a valid prefix so that SSA could process their Annual Wage Reporting documents, Forms W-3 and Forms W-2.

(4) Some of these accounts still exist for one of the following reasons:

- The account did not merge to the new number and those taxpayers continue to file 94X returns using the prefix 69 EIN.
- The taxpayer contacted IRS and had the prefix 69 EIN reinstated.
- The entity subsequently hired employees and began filing 94X returns.

(5) When these accounts are identified, either by IRS personnel, the Reporting Agent community, or by SSA, a new EIN must be assigned and the account merged to the new number.

(6) If you receive a request for verification of an EIN and the taxpayer's EIN begins with prefix 69, check to see if there are 94X filing requirements. If so, advise the taxpayer they must receive a new EIN. Prepare Form 4442/e-4442, Inquiry Referral, and forward to the correct BMF Entity Team. (See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity for an account merge to a new EIN.) Advise Entity to correspond with the taxpayer advising them of their new number.

(7) If you receive a call or correspondence from a taxpayer who has had his EIN merged from prefix 69 to a new valid prefix, but wants to retain the prefix 69 EIN, explain that SSA cannot process Forms W-3 and Forms W-2 with this EIN. Apologize to the taxpayer for the inconvenience this may have caused.

IRM 21.7.13.3.4.1 Added prefix 39 for internet assignment.

(1) On September 17, 2007, Modernized Internet EIN (Mod IEIN) replaced the online Form SS-4 application. The following are some of the changes and benefits of the online application:

- Mod IEIN is a completely redesigned application in a question and answer format; similar to the popular tax preparation products on the market. Users begin by choosing the type of entity they are applying for and then only answer questions applicable to that entity.

  Note: 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 correct filing requirement(s) to be established. See IRM 21.7.13.6.5.6, Authority for Making Primary Name Line Changes. 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.

  Exception: 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, 33, 39, 45, 46, 47, 81, 82, 83, 84, 85, 86, 87, 88, 92 - 93 and 99 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, How an EIN is Assigned 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.

  Note: Taxpayers who opt to receive their CP 575 online will not receive a notice in the mail.

- Third party designees are provided the EIN only at the end of the session and advised the EIN confirmation notice (CP 575) will be mailed to the applicant.
- Unauthorized third parties can submit an application for a taxpayer, but the EIN is not displayed at the end of the session. The unauthorized third party is advised the EIN confirmation notice (CP 575) will be mailed to the taxpayer.

(2) Users applying for their domestic or U.S. territory EIN may experience difficulty with obtaining their EIN online and receive the following message:
We are unable to provide you with an EIN. We apologize for the inconvenience, but based on the information provided we are unable to provide you with an EIN through this online assistant.
Please call 800-829-4933 for assistance. When outside the US, call 267-941-1099. TTY/TDD: 800-829-4059.

*Please have your information readily available and mention reference number **XXX***

(3) Callers contacting the IRS regarding the message shown in paragraph 2 above are routed based on their specific reference number. Reference numbers 101 or 115 are directed to a CSR for assistance. All other reference numbers are routed to an automated message which provides instructions to correct invalid information and resubmit the application.

(4) Before resolving issues for reference numbers in paragraphs 9 and 10 below, you must use the table below to:

- Determine if the caller's relationship/position with the entity authorizes them to receive information and
- **Authenticate the caller by asking specific information as shown in the chart below and validating that information on IDRS**.

If the caller is:	And	Then
A Third party designee (TPD)	They experienced problems obtaining an EIN online. They may or may not provide one of the reference numbers shown in paragraph 9 or 10 below	Apologize for any inconvenience and advise them to mail or fax a completed Form SS-4. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4 for mailing address/fax number.

A third party	They are unable to provide documentation of their authority	Apologize for any inconvenience and advise them to mail or fax a completed Form SS-4. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4 for mailing address/fax number.
A POA/TIA	They can fax Form SS-4 signed by the responsible party along with Form 2848/Form 8821 with: • Form 2848/Form 8821 notated with language such as application for an EIN, Form SS-4, etc.	Refer to IRM 10.10.3, Centralized Authentication Policy (CAP) to authenticate a POA/TIA.
The taxpayer	Their position is authorized for the entity type. See IRM 21.7.13.5, Assigning EINs for each specific entity type to determine if the caller's position is authorized for that entity type.	Refer to IRM 10.10.3, Centralized Authentication Policy (CAP) to authenticate a taxpayer.

(5) If the caller can be authenticated and their relationship established with the entity, use the table below to resolve the following common issues:

If	And	Then
An EIN was received online and not posted to Master File (BMFOLE)	the caller was unable to capture the EIN	1. Provide the EIN 2. Advise the caller to allow time for the receipt of the generated CP 575 verifying EIN assignment If the caller requests immediate written confirmation of the EIN, fax Letter 147C. **Exception:** Do not provide to the TPD. Their authority does not extend to receiving mail.
An EIN was received online and posted to Master File (BMFOLE)	the taxpayer was unable to capture the EIN	1. Provide the EIN 2. Offer to mail and/or fax unless a Letter 147C or CP 575 was generated within the last 30 days.
An EIN was received online	the taxpayer experienced a problem saving or printing the notice	1. Provide the EIN 2. Explain to the taxpayer or representative the CP 575 notice that is normally generated will not be mailed because they opted to print the notice online

		3. Offer to mail and/or fax a Letter 147C letter to the taxpayer or their authorized representative depending on their needs.

(6) # [redacted]

- [redacted]
- [redacted]
- [redacted]

#
(7) # [redacted] #

(8) # [redacted] #

(9) # [redacted]

[redacted] #

#

[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

Any line marked with a # is for Official Use Only

		[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

	[redacted]	[redacted]

#
(10) # [redacted]
#

#

[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

#

IRM 21.7.13.6.5.6 Added guidance on researching the account prior to making corrections.

(1) The authority for making *changes* to a primary name line is delegated to the BMF Entity function.

- Any correspondence received after an EIN has been assigned, requesting a change to the primary name line, must be routed to the correct BMF Entity function. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity.

- If a phone call is received asking for a change to the primary name line, advise the taxpayer the request must be made in writing. Advise the taxpayer to send the request to the BMF Entity function.

(2) Accounts Management employees working EIN paper or phones cannot make *changes* to the primary name line but can make *corrections*. Corrections include misspellings, incomplete names, any missing or incorrect suffixes, finger errors, etc. These corrections can be made via correspondence or phone call. If the correction impacts the Name Control, refer the case to BMF Entity function. Perform all necessary research prior to making any corrections to ensure the name change does not require the assignment of a new EIN.

Reminder: If a taxpayer (corporation, partnership, LLC) asks that the word "the" be added to their primary name line, explain that IRS generally does not include the word "the" in the name line. If the taxpayer is insistent, add the word "the" in the name line with a bracket so the name control remains unchanged i.e., THE]ABC CORP. Using the bracket, the name control will remain ABCC.

Note: To add or change information on a newly established EIN displayed on CC ENMOD as a “Dummy Entity”, overlay CC ENMOD with CC ENREQ. Enter a “1” in position 20 of line 1 and transmit to access CC BNCHG. Input the additional or corrected information and use a posting delay code as appropriate. See IRM 21.5.2.4.17, Posting Delay Code (PDC), for additional information.

IRM 21.7.13.7.2.1 Removed guidance on processing status. The processing backlog is now resolved.

(1) All EIN cases must be worked within a timeframe based on the IRS received date, unless otherwise noted. Work must be batched by the end of the day or the time designated as the end of the day.

Note: Faxed applications received in EIN operations after 1 PM Eastern Time are considered received the next business day.

Reminder: Faxed application are worked in PEGA. See IRM 21.7.13.8, Introduction to Enterprise File Storage (EFS) PEGA.

(2) Use the table below to determine appropriate processing timeframes.

Work type	Required timeframe (from IRS received date)
SS-4 (Fax)	4 business days **Note:** If a return fax number is provided, the EIN will be faxed in about one week. If a return fax number is not provided, it will take about two weeks.
SS-4 (Mail)	30 days

Banklist (fax receipts)	10 business days
Banklist (mail receipts)	10 business days from receipt in Accounts Management Banklist unit
EIN CP Notice Responses	30 days
General EIN Correspondence	30 days

(3) Responses to CP Notices and general EIN correspondence are subject to Policy Statement P-21-3 requirements, per IRM 21.3.3.4.2, Policy Statement P-21-3 (formerly P-6-12) Procedures. If cases cannot be closed before the 30th day, the taxpayer must be contacted by telephone and advised when it will be resolved, or an interim letter (Notice Gatekeeper Web (SNIP) - LTR 2645C Detail Page (irs.gov)) must be issued.