

Instructions for Form SS-4

Below are abbreviated instructions on applying for an EIN. For full instructions visit www.irs.gov. Information pertinent to your HPHL team and answers to specific questions are in red.

General Instructions

Use these instructions to complete Form SS-4, Application for Employer Identification Number (EIN). Also see *Do I Need an EIN?* on page 2 of Form SS-4.

Purpose of Form

Use Form SS-4 to apply for an EIN. An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account. An EIN is for use in connection with your business activities only. Do not use your EIN in place of your SSN.

How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail, depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

Online. Taxpayers and authorized third party designees located within the United States and U.S. possessions can receive an EIN online and use it immediately to file a return or make a payment. Go to the IRS website at www.irs.gov/businesses and click on *Employer ID Numbers*.

Telephone. You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at 1-800-829-4933 (toll free). The hours of operation are 7:00 a.m. to 10:00 p.m. local time (Pacific time for Alaska and Hawaii). The person making the call must be authorized to sign the form or be an authorized designee. See *Third Party Designee* and *Signature* on page 6. Also see the first *TIP* on page 2.

Specific Instructions

Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" on the lines that do not apply.

Line 1. Legal name of entity (or individual) for whom the EIN is being requested. Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document. An entry is required. **ENTER THE LEGAL NAME OF YOUR TEAM/CLUB.**

Line 2. Trade name of business. Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.
SAME AS ABOVE

Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, use only the legal name (or the trade name) on all tax returns.

Line 3. Executor, administrator, trustee, "care of" name. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Enter the individual's first name, middle initial, and last name.
THIS SHOULD BE THE CLUB COORDINATOR OR TREASURER.

Lines 4a–b. Mailing address. Enter the mailing address for the entity's correspondence. If line 3 is completed, enter the address for the executor, trustee or "care of" person. Generally, this address will be used on all tax returns.

File Form 8822, Change of Address, to report any subsequent changes to the entity's mailing address.

Lines 5a–b. Street address. Provide the entity's physical address only if different from its mailing address shown in lines 4a–b.

Line 6. County and state where principal business is located. Enter the entity's primary physical location.

Lines 7a–b. Name of responsible party. Enter the full name (first name, middle initial, last name, if applicable) and SSN, ITIN (individual taxpayer identification number), or EIN of the entity's responsible party as defined below. **SAME AS #3.**

Responsible party defined. "responsible party" is the person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage, or direct the entity and the disposition of its funds and assets.

Lines 8a–c. Limited liability company (LLC) information. **ENTER "NO".**

Line 9a. Type of entity.

Other nonprofit organization. Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization). **SELECT THIS OPTION. SPECIFY AS SPORTS CLUB.**

Line 10. Reason for applying.

Started new business. Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business. **SELECT THIS OPTION AND SPECIFY "HOCKEY CLUB".**

Line 11. Date business started or acquired. If you are starting a new business, enter the starting date of the business. **ENTER YOUR DATE OF INCORPORATION.**

Line 12. Closing month of accounting year. Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538. **HPHL CLUBS SELECT EITHER AUGUST OR DECEMBER. YOU WOULD FILE YOUR 990N IN JANUARY IF SELECT AUGUST; IN MAY IF SELECT DECEMBER.**

Line 13. Highest number of employees expected in the next 12 months. Complete each box by entering the number (including zero ("-0-")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months. **NONE**

If no employees are expected, skip line 14.

Line 14. Do you want to file Form 944? **SKIP THIS LINE.**

Line 15. First date wages or annuities were paid. **NA**

Line 16. Check the one box on line 16 that best describes the principal activity of the applicant's business. Check the "Other" box (and specify the applicant's principal activity) if none of the listed boxes applies. You must check a box. **CHECK "OTHER" AND SPECIFY "HOCKEY CLUB".**

Line 17. **ENTER "NONE".**

Line 18. Check the applicable box to indicate whether or not the applicant entity applying for an EIN was issued one previously. **THIS SHOULD BE "NO".**