

Type 10 – Entity/ID Type Table
Edit Description

Description Type	CIH Exh 32	Entity	Name	SBI	Tax Id.	Id Number	Id
	Para #	Type	Req.				
Individual (SBI can be I or L only)	1 A	I	FL	No	SSN	Valid SSN	1
			FLB	Yes	EIN	Numeric > 0	2
Landlord/Tenant (Used for SBI only)	1 I	L	FL	NA	SSN or	Valid SSN	1
				NA	EIN	Numeric > 0	2
			BUS	NA	EIN	Numeric > 0	2
Spousal Husband/Wife (See Note) (SBI can be L, S)	1 H	S	FL	Yes	SSN or	Valid SSN	1
					EIN	Numeric > 0	2
			BUS	Yes	EIN	Numeric > 0	2
Trusts (SBI can be C, D, E, G, I, K, L, P, S, T)	1 N	T	FL	No	SSN	Valid SSN	1
			BUS	Yes	EIN	Numeric > 0	2
Estates (SBI L)	1 M	D	BUS	No	SSN or	Valid SSN	1
			FLB	Yes	EIN	Numeric > 0	2
Undivided Interest (Cat Only) (SBI can be I, L, S)	1 F	U	FL	Yes	SSN	Valid SSN	1
			BUS	Yes	EIN	Numeric > 0	2
Tobacco Marketing Card (Cat Only) (SBI can be I, L, S)	1 E	M	FL	Yes	SSN or	Valid SSN	1
				Yes	EIN	Numeric > 0	2
			BUS	Yes	EIN	Numeric > 0	2
Corporation (SBI can be C, D, E, G, I, J, K, L, N, P, Q, S, T)	1 L	C	BUS	Yes	EIN	Numeric > 0	2
			Corporation without SBI	1 L (4)	K	BUS	No
Partnership (SBI can be C, D, E, G, I, J, K, L, N, P, Q, S, T)	1 J For SBI	P	BUS	Yes	EIN	Numeric > 0	2
			FLB	Yes	EIN or SSN	Valid SSN	1
						Numeric > 0	2
Partnership with less than 2 SBI's (SBI can be C, D, E, G, I, J, K, L, N, P, Q, S, T)	1 J (4) For SBI	Q	BUS		EIN	Numeric > 0	2
			FLB	One Only	EIN or SSN	Valid SSN	1
						Numeric > 0	2

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Religious, Charitable, or Educational Organizations, Clubs or Other Tax-exempt groups	1 O(3)	E	BUS	No	SSN	Valid SSN	1
			BUS	No	EIN	Numeric > 0	2
State or Local Government, Public Entities, Receiver or Liquidator	1 O(2)	G	BUS	No	EIN	Numeric > 0	2
Joint Operators/Co-Owners (SBI can be C, D, E, I, G, J, L, N, P, S, T)	1K	J	FL	Yes	SSN or	Valid SSN	1
			BUS		EIN	Numeric > 0	2
Enterprise/Special Entity	1 B	N	FLB	No	EIN	Numeric > 0	2
Bureau of Indian Affairs	1 N(3)	B	BUS	No	BIA	First 5 digits are the FIPS State and County Code. Numeric > 0	5
					EIN		2

Name Requirement Codes

FL First and Last Name
 BUS Business Name

Note:

Spousal – Husband/Wife

New Policy – SBI records must be reported with first submission
 If an SSN is reported on the primary 10, then there must be 1 SBI record with an ID Type of '1' (SSN).
 If an EIN is reported on the primary 10, then there must be 2 SBI records with an ID Type of '1' (SSN)
 There can be multiple SBI records with Entity Types of 'L'

Carryover Policy - SBI records are not required until Acreage reporting time, if SBI's ID number not reported shares must be reduced to exclude SBI's share.

See New Policy for primary and SBI reporting requirements