

Description	CIH Exh 32 Para #	Entity Type	Name	Tax ID	SBI Required
Individuals including: Joint/Survivor, Minors, Mentally Incompetent (SBI's can be I, L or R) (No SBI of I allowed if primary = SSN)	2 2C 2D 2D	I	FLB	SSN EIN	No Yes
Spousal/Married (See note) (SBI's can be L, R or S)	2G	S	FLB	SSN/EIN	Yes
Individual Operating as Company (SBI's can be I, L, R or S)	2B	X	FLB	SSN EIN	No Yes
Undivided Interest (Cat Only) (SBI's can be I, L)	2E	U	FLB	SSN EIN	No Yes
Landlord/Tenant (SBI only for any other entity type)	3	L	FLB	SSN/EIN	N/A
Partnerships 2 or more SBI's	4	P	FLB	EIN	Yes
Partnerships only 1 SBI	4D		FLB	EIN	Yes
Joint Operations 2 or more SBI's	5	J	FLB	SSN/EIN	Yes
Joint Operations only 1 SBI	5E			SSN/EIN	Yes
Corporation	6	C	BUS	EIN	Yes
Corporation (without SBI)	6D		BUS	EIN	No

Description	CIH Exh 32 Para #	Entity Type	Name	Tax ID	SBI Required
Estates	7	D	FLB	SSN EIN	No No
Irrevocable Trust	8A	T	FLB	SSN EIN	No No
Revocable Trust	8B	R	FLB	SSN/EIN	No
Bureau of Indian Affairs (BIA)	8C	B	BUS	BIA/EIN	No
Receiver or Liquidator	9A	G	BUS	EIN	No
Public Agency State	9B	H	BUS	EIN	No
Public Agency County	9B	V	BUS	EIN	No
Public Agency City	9B	W	BUS	EIN	No
Public Schools	9B	A	BUS	EIN	No
Associations, Clubs, Private Schools, and/or tax exempt organization (including religious groups)	9C	E	BUS	EIN	No
Transfer of Right to Indemnity (SBI only)		F	FLB	SSN/EIN	N/A

Unless otherwise specified, all entities are allowed with any other entity as SBI, except for SBI's with entity type of S which are allowed only with a primary entity type of S, X and R.

Notes:

FLB – First and Last Name or Business Name required

BUS – Business Name required

A RMA issued ID Number will use the same DAS edits/requirements as SSN.

Spousal – Married

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)

BIA #

First 5 digits are the FIPS State and County code.