

(ii) *When an entity that was disregarded as an entity separate from its owner becomes recognized as a separate entity.* If a single owner entity's classification changes so that it is recognized as a separate entity for federal tax purposes, and that entity had an EIN, then the entity must use that EIN and not the TIN of the single owner. If the entity did not already have its own EIN, then the entity must acquire an EIN and not use the TIN of the single owner.

(3) *Effective date.* The rules of this paragraph (h) are applicable as of January 1, 1997.

(i) *Special rule for qualified subchapter S subsidiaries (QSubs)—(1) General rule.* Any entity that has an employer identification number (EIN) will retain that EIN if a QSub election is made for the entity under § 1.1361-3 or if a QSub election that was in effect for the entity terminates under § 1.1361-5.

(2) *EIN while QSub election in effect.* Except as otherwise provided in regulations or other published guidance, a QSub must use the parent S corporation's EIN for Federal tax purposes.

(3) *EIN when QSub election terminates.* If an entity's QSub election terminates, it may not use the EIN of the parent S corporation after the termination. If the entity had an EIN prior to becoming a QSub or obtained an EIN while it was a QSub in accordance with regulations or other published guidance, the entity must use that EIN. If the entity had no EIN, it must obtain an EIN upon termination of the QSub election.

(4) *Effective date.* The rules of this paragraph (i) apply on January 20, 2000.

(j) *Effective date—(1) General rule.* Except as otherwise provided in this paragraph (j), the provisions of this section are generally effective for information that must be furnished after April 15, 1974. However, the provisions relating to IRS individual taxpayer identification numbers apply on and after May 29, 1996. An application for an IRS individual taxpayer identification number (Form W-7) may be filed at any time on or after July 1, 1996.

(2) *Special rules—(i) Employer identification number of an estate.* The requirement under paragraph (a)(1)(ii)(C) of this section that an estate obtain an

employer identification number applies on and after January 1, 1984.

(ii) *Taxpayer identifying numbers of certain foreign persons.* The requirement under paragraph (b)(2)(iv) of this section that certain foreign persons furnish a TIN on a return of tax is effective for tax returns filed after December 31, 1996.

(iii) Paragraphs (a)(1)(i), (a)(1)(ii) introductory text, (a)(1)(ii)(A), and (a)(1)(ii)(B) of this section apply to income tax returns due (without regard to extensions) on or after April 15, 1998.

[T.D. 7306, 39 FR 9946, Mar. 15, 1974 as amended by T.D. 7670, 45 FR 6932, Jan. 31, 1980; T.D. 7796, 46 FR 57482, Nov. 24, 1981; T.D. 8633, 60 FR 66090, Dec. 21, 1995; T.D. 8637, 60 FR 66134, Dec. 21, 1995; T.D. 8671, 61 FR 26790, May 29, 1996; 61 FR 33657, June 28, 1996; T.D. 8697, 61 FR 66588, Dec. 18, 1996; T.D. 8717, 62 FR 25502, May 9, 1997; T.D. 8734, 62 FR 53494, Oct. 14, 1997; T.D. 8739, 62 FR 62520, Nov. 24, 1997; T.D. 8739, 63 FR 13124, Mar. 18, 1998; T.D. 8839, 64 FR 51242, Sept. 22, 1999; T.D. 8844, 64 FR 66583, Nov. 29, 1999; T.D. 8869, 65 FR 3856, Jan. 25, 2000; T.D. 8977, 67 FR 2329, Jan. 17, 2002]

§ 301.6109-1T Identifying numbers (temporary).

(a)-(g)(2) [Reserved]. For further guidance, see § 301.6109-1(a) through (g)(2).

(g)(3) *Waiver of prohibition to disclose taxpayer information when acceptance agent acts.* As part of its request for an IRS individual taxpayer identification number or submission of proof of foreign status with respect to any taxpayer identifying number, where the foreign person acts through an acceptance agent, the foreign person will agree to waive the limitations in section 6103 regarding the disclosure of certain taxpayer information. However, the waiver will apply only for purposes of permitting the Internal Revenue Service and the acceptance agent to communicate with each other regarding matters related to the assignment of a taxpayer identifying number, including disclosure of any taxpayer identifying number previously issued to the foreign person, and change of foreign status. This paragraph (g)(3) applies to payments made after December 31, 2001.

(h)-(j)(2)(iii). For further guidance, see § 301.6109(h) through (j)(2)(iii).

[T.D. 8977, 67 FR 2329, Jan. 17, 2002]