

Type 10 – Entity/ID Type Table
Edit Description

Description	Entity Type	Name Req.	SBI	Tax Id.	Id Number	Id Type
Individual	I	FL or BUS	No	SSN	Valid SSN	1
			Yes	EIN	Numeric > 0	2
			Yes	EIN (Applied)	All Zeros	4
Landlord/Tenant (Used for SBI only)	L	FL or BUS	Yes	SSN	Valid SSN	1
			Yes	EIN	Numeric > 0	2
			Yes	EIN (Applied)	All Zeros	4
Spousal Husband/Wife (See Note)	S	FL or BUS	Yes	SSN	Valid SSN	1
			Yes	EIN	Numeric > 0	2
				EIN (Applied)	All Zeros	4
Trusts	T	FL or BUS	No	SSN	Valid SSN	1
			Yes	EIN	Numeric > 0	2
			Yes	EIN (Applied)	All Zeros	4
Estates	D	FL or BUS	No	SSN	Valid SSN	1
				EIN	Numeric > 0	2
				EIN (Applied)	All Zeros	4
Undivided Interest (Cat Only)	U	FL or BUS	Yes	SSN	Valid SSN	1
			Yes	EIN	Numeric > 0	2
			Yes	EIN (Applied)	All Zeros	4
Tobacco Marketing Card (Cat Only)	M	FL or BUS	Yes	SSN	Valid SSN	1
			Yes	EIN	Numeric > 0	2
			Yes	EIN (Applied)	All Zeros	4
Corporation	C	BUS BUS	Yes	EIN	Numeric > 0	2
			Yes	EIN (Applied)	All Zeros	4
Partnership (Written or Verbal)	P	BUS BUS	Yes	EIN	Numeric > 0	2
			Yes	EIN (Applied)	All Zeros	4
Religious, Charitable, or Educational Organizations, Clubs or Other Tax-exempt groups	E	BUS BUS	No	EIN	Numeric > 0	2
			No	EIN (Applied)	All Zeros	4
State or Local Government, Public Entities, Receiver or Liquidator	G	BUS BUS	No	EIN	Numeric > 0	2
			No	EIN (Applied)	All Zeros	4
Joint Operators/Co-Owners	J	FL or BUS	Yes	SSN	Valid SSN	1
			Yes	EIN	Numeric > 0	2
			Yes	EIN (Applied)	All Zeros	4

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Enterprise/Special Entity	N	FL or BUS	No	EIN EIN (Applied)	Numeric>0	2
					All Zeros	4
Bureau of Indian Affairs	B	BUS	No	BIA	First 5 digits are the FIPS State and County Code.	5
Other (Used to Identify SBI Records for non-US citizens)	O	FL	N/A	EIN Other EIN (Applied)	Numeric > 0	2
					All 9s	3
					All Zeros	4

Name Requirement Codes

F/L 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'
 There can be 1 Entity Type of 'O' (non US citizen)

Carryover Policy - SBI records are not required until Acreage reporting time
 See New Policy for primary and SBI reporting requirements

Partnership

Requires a minimum of 2 SBI Records with an SSN

Spousal Entity: Requires two SBI records with SSNs or 1 SBI with an SSN and 1 SBI with an ID Type of '0' and an ID Number of '3'