

Type 10 – Entity/ID Type Table
Edit Description

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

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Joint Operators/Co-Owners (SBI can be C, D, E, I, J, L, N, O, P, S, T)	J	FL BUS	Yes	SSN or	Valid SSN	1
				EIN	Numeric > 0	2
				EIN (Applied)	All Zeros	4
Enterprise/Special Entity	N	FL BUS	No No	EIN	Numeric>0	2
				EIN (Applied)	All Zeros	4
Bureau of Indian Affairs	B	BUS	No	BIA	First 5 digits are the FIPS State and County Code.	5
				EIN	Numeric > 0	2
				EIN (applied)	All Zeros	4
Other (Used to Identify SBI Records for non-US citizens without SSN)	O	FL	N/A	EIN	Numeric > 0	2
				Other	All 9s	3
				EIN (applied)	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 1 SBI Record

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'