

SSN RANGES FOR STATES (After 6/25/2011, SSNs were no longer assigned by ranges for states.)

Range	State	Range	State	Range	State	Range	State
000-000	Not in use	318-361	IL	521-524	CO	648-649	NM
001-003	NH	362-386	MI	525-525	NM	650-653	CO
004-007	ME	387-399	WI	526-527	AZ	654-658	SC
008-009	VT	400-407	KY	528-529	UT	659-665	LA
010-034	MA	408-415	TN	530-530	NV	666-666	Not in use
035-039	RI	416-424	AL	531-539	WA	667-675	GA
040-049	CT	425-428	MI	540-544	OR	676-679	AR
050-134	NY	429-432	AR	545-573	CA	680-680	NV
135-158	NJ	433-439	LA	574-574	AK	681-690	NC
159-211	PA	440-448	OK	575-576	HI	691-699	VA & WV
212-220	MD	449-467	TX	577-579	DC	700-728	Railroad, discont. 7/1/1963
221-222	DE	468-477	MN	580-584	PR & VI	729-733	Enumeration At Entry
223-231	VA & WV	478-485	IA	585-585	NM	734-749	Range Opened on 6/25/2011
232-232	NC	486-500	MO	586-586	GU, AS, MP	750-751	HI
233-236	WV	501-502	ND	587-588	MI	752-755	MI
237-246	NC	503-504	SD	589-595	FL	756-763	TN
247-251	SC	505-508	NE	596-599	PR & VI	764-765	AZ
252-260	GA	509-515	KS	600-601	AZ	766-771	FL
261-267	FL	516-517	MT	602-626	CA	772-899	Range Opened on 6/25/2011
268-302	OH	518-519	ID	627-645	TX	900-999	Not in use - (See ITIN below)
303-317	IN	520-520	WY	646-647	UT		

Comments About SSNs and ITINs:

On June 25, 2011 the SSA changed the SSN assignment process eliminate the connection between a state and a number range. A valid SSN will not have "00" in the fourth and fifth positions, or "0000" in the last four positions. ISU UID numbers also have nine digits, and can be mistaken for SSNs. Bill Cahill has access to cross-walk between the two systems. An ITIN has nine digits. The first is always a 9, and the fourth is either a 7 or an 8. (Examples: 9XX-7X-XXXX or 9XX-8X-XXXX) ITINs are issued to non-resident aliens who are not eligible to apply for a SSN. ITINs can be used for services paid to individuals in lieu of a SSN. However, the Form 8233 is still required for exemption from withholding. Per Doug, Line 16 of the Form 8233 actually refers to the number of days they're in the U.S. ISU students usually are denied the exemption, as they have exceeded the maximum days in the U.S. Canadian SSNs also have nine digits. The first digit cannot be a 0 or an 8, and follows a XXX-XXX-XXX format rather than XXX-XX-XXXX. Otherwise, they are indistinguishable from U.S. SSNs. However, there is a mathematical formula to determine if a Canadian SSN is valid. U.S. SSNs, FEINs and ITINs do not seem to follow any similar type of validation formula.

VALID FEIN PREFIXES (These overlap the SSN ranges. The FEIN ranges do not indicate a state.)

01 - 06		20 - 27		50 - 68		80 - 88	
07 - 09	Invalid FEIN	28 - 29	Invalid FEIN	69 - 70	Invalid FEIN	89	Invalid FEIN
10 - 16		30 - 48		71 - 77		90 - 95	
17 - 19	Invalid FEIN	49	Invalid FEIN	78 - 79	Invalid FEIN	96 - 97	Not a valid FEIN or SSN
						98 - 99	"98" range is for foreign vendors

Comments About FEINs:

Iowa vendors providing FEINs in the ranges starting with 185, 200, 964, and 1779 probably are Iowa sales tax numbers rather than FEINs. FEINs often are issued in the name of an individual, so the fact that it's associated with a person's name does not make the number a SSN.

Comments About TINs in General:

To apply for a SSN, use Form SS-5. To apply for an FEIN, use Form SS-4. To apply for an ITIN, use Form W-7. IRS Forms 8233 require originals, not copies, faxes or PDFs. We can accept copies, faxes, or PDFs of W-8*** and W-9 forms.

Comments About Non-Resident Aliens and Foreign Businesses:

The Form 8233 and W-8BEN require a SSN or ITIN. (An ITIN is easier to qualify for than a SSN.) However, the W-8*** forms can use a foreign taxpayer ID and still qualify for exemption from withholding. Payments to non-U.S. persons (nonresident aliens, foreign entities) will be on a 1042-S. Resident aliens will be reported on a 1099-MISC, as they are considered U.S. persons. Foreign corporations are not exempt from reporting, as would be the case with U.S. corporations, even if they are exempt from withholding. Foreign governments and foreign tax-exempt entities (e.g., universities) can qualify for exemption from withholding by submitting a W-8EXP. If a vendor appears to be foreign-based and is performing a service in the U.S., please route the payment request to Bill or Carole, as withholding may be required. Foreign addresses, FEINs starting with 98, or ITINs (see ranges above) are presumed to be foreign-based. Business names ending in PLC, Ag, GmbH, or SA are likely to be foreign-based businesses. European VAT numbers also have nine digits, but are of no use for tax reporting in the U.S. Watch for VAT numbers in the vendor file.