

SEAN SCANLON
STATE COMPTROLLER



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STATE OF CONNECTICUT
OFFICE *of the* STATE COMPTROLLER
165 Capitol Ave.
Hartford, CT 06106

MEMORANDUM NO. 2026-05

March 23, 2026

TO THE HEADS OF ALL STATE AGENCIES

Attention: Chief Administrative and Fiscal Officers, Business Managers, Payroll and Human Resources Officers

Subject: Employer Identification Numbers (EINs) for State Agencies and Their Subunits

I. PURPOSE

The purpose of this memorandum is to advise agencies on the process for obtaining a federal Employer Identification Number (EIN) when an EIN is required to apply for federal grants, establish bank accounts, and conduct other official state business requiring federal tax identification.

II. AUTHORITY

Previous [Comptroller's Office Memoranda 94-8](#) - Instructed agencies that make reportable payments from special funds to obtain a separate Employer Identification Number for reporting purposes to the Internal Revenue Service (IRS).

[26 USC § 6109](#) - Identifying number requires taxpayers to provide identifying numbers on tax returns, statements and other tax documents filed with the IRS.

[26 CFR § 301.6109-1](#) - Identifying numbers explains who must obtain and furnish a taxpayer identifying number (TIN), what type of TIN is required, and when it must be provided.

[31 USC § 5318](#) - **Compliance and exemptions, and summons authority** - A core enforcement provision of the Bank Secrecy Act (BSA). It authorizes the U.S. Department of the Treasury to require financial institutions to establish anti-money laundering (AML) programs, maintain records, file reports, and implement procedures designed to prevent money laundering and terrorist financing.

III. FORM SS-4

If an agency does not already have an Employer Identification Number and requires one to apply for federal grants, establish a bank account (such as a trustee account), or conduct any other official state business requiring a federal tax identification number, the agency must complete [IRS Form SS-4, Application for Employer Identification Number](#).

All agencies that report to the Internal Revenue Service using Forms 1099, 1096, W-2, 941, or similar federal tax reporting forms are required to apply for and use their own Employee Identification Number.

Form SS-4 and the accompanying instructions are available on the IRS website. The form should be completed in accordance with the instructions. For federal grants, under line item “Reason for Applying” State agencies will select “Other” and specify “for federal grant purposes.” Agencies may submit the form by mail or fax or apply directly online through the [IRS EIN application portal](#).

IV. NOTICE AND RETENTION OF NEW EMPLOYER IDENTIFICATION NUMBER

Upon receipt of the CP 575 letter from the Internal Revenue Service assigning your Employer Identification Number, please forward a copy of the notification to the Office of the State Comptroller, Central Accounts Payable Division, 165 Capitol Avenue, Hartford, CT 06106, at osc.security@ct.gov.

As a reminder, certain permanent records must be retained indefinitely. These records include, but are not limited to, documentation related to your Employer Identification Number, such as the IRS CP 575 notice and any related correspondence. Maintaining these records permanently ensures that critical business and tax identification information remains available for verification, compliance, and administrative purposes when needed.

V. QUESTIONS

Please direct questions or requests for assistance concerning this memorandum to the Office of the State Comptroller – Central Accounts Payable at osc.security@ct.gov.

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