

Description Categories	CIH Exh 32 Para #	Entity Type	Name	Tax ID	SBI Required
INDIVIDUALS					
Individuals including: Joint/Survivor, Minors, Mentally Incompetent Competent Individuals Represented by Appointees (SBI's can be I, L or R) (No SBI of I allowed if primary = SSN)	2 2C 2D 2D 2F	I	FLB	SSN EIN	No Yes
Spousal/Married (See note) (SBI's can be L, R or S)	2G	S	FLB	SSN/EIN	Yes
Individual Operating as Company (SBI's can be I, L, R or S)	2B	X	FLB	SSN EIN	No Yes
UNDIVIDED INTEREST					
Undivided Interest (Cat Only) (SBI's can be I, L)	2E	U	FLB	SSN EIN	No Yes
LANDLORD/TENANT					
Landlord/Tenant (SBI only for any other entity type)	3	L	FLB	SSN/EIN	N/A
PARTNERSHIPS/GENERAL PARTNERSHIPS/LIMITED PARTNERSHIPS/LIMITED LIABILITY					
Partnerships 2 or more SBI's	4	P	FLB	EIN	Yes
Partnerships with only 1 SBI	4D		FLB	EIN	Yes

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JOINT OPERATIONS/JOINT VENTURES/CO-OWNERSHIPS					
Joint Operations/ Joint Ventures/ Co-Ownerships (2 or more SBI's)	5	J	FLB	SSN/EIN	Yes
Joint Operations/ Joint Ventures/ Co-Ownerships (with only 1 SBI)	5E			SSN/EIN	Yes
CORPORATIONS					
Corporation	6	C	BUS	EIN	Yes
Corporation(without SBI)	6D		BUS	EIN	No
Limited Liability Company (LLC)	7	Y	BUS	SSN/EIN	No
ESTATES					
Estates	8	D	FLB	SSN EIN	No No
TRUSTS					
Irrevocable Trust	9A	T	FLB	SSN EIN	No No
Revocable Trust	9B	R	FLB	SSN/EIN	No
BUREAU OF INDIAN AFFAIRS					
Bureau of Indian Affairs (BIA) and Indian Tribe Ventures	9C	B	BUS	BIA/EIN	No

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RECEIVERS OR LIQUIDATORS					
Receiver or Liquidator	10A	G	BUS	EIN	No
PUBLIC AGENCIES					
Public Agency State	10B	H	BUS	EIN	No
Public Agency County	10B	V	BUS	EIN	No
Public Agency City	10B	W	BUS	EIN	No
Public Schools	10B	A	BUS	EIN	No
ASSOCIATIONS					
Associations, Clubs, Private Schools, and/or tax exempt organization (including religious groups)	10C	E	BUS	EIN	No
TRANSFER OF RIGHT TO INDEMNITY					
Transfer of Right to Indemnity (SBI only)		F	FLB	SSN/EIN	N/A

Unless otherwise specified, all entities are allowed with any other entity as SBI, except for SBI's with entity type of S which are allowed only with a primary entity type of S, X and R.

If Business name only, is required, there should be no entries in the First/Last name fields.

Entity types may change within a Category without incurring LSR as long as the Id Number does not change. Such as: I, R, S, and X; or C and Y; or T and R; or H, V, W, and A.

Notes:

FLB – First and Last Name or Business Name required

BUS – Business Name required

A RMA issued ID Number will use the same DAS edits/requirements as SSN.

Spousal – Married

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)

BIA #

First 5 digits are the FIPS State and County code.