

| 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, 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.