



EVR Business Entity Reference Manual

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EVR Business Entity Reference Guide

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EVR Business Entity Reference Guide

Overview

The purpose of this reference guide is to provide you with a description of business entity policy and the information that you will gather for requesting the creation of entities and entity attributes using the [EVR FID Requirements Cover Sheet](#)¹. Please use this guide in conjunction with the [EVR Traditional Reference Guide](#)² or the [EVR Lite Reference Guide](#)³ for the additional policy and procedures for adding business entities to the RMV system. These reference guides are posted on the Training & Support section of the [EVR Program Documents](#)⁴ webpage.

INTRODUCTION

On EVR, Individual EVR Participants (IEPs) are able to complete title and registration transactions on behalf of business entities. The term “business entity” means a business enterprise that has an identity or name apart from its owner or owners. This guide includes information on the following types of business entities:

- Corporations
- Partnerships
- Sole Proprietorships
- Trusts

There are varying rules, requirements, and characteristics for each type of business entity. The sections that follow describe the specifics for each type, including how to add or update business entity information on EVR.

CORPORATIONS

Corporations are business entities that have filed articles of incorporation with the Massachusetts [Secretary of the Commonwealth](#)⁵ (SOC) or with a similar authority in another state. By incorporating, the business shields the owners from financial responsibility for the business’s financial liabilities.

Corporations may be domestic or foreign.

- **Domestic corporations** are those established in Massachusetts.
- **Foreign corporations**, on the other hand, are established outside of Massachusetts under the laws of another state. Foreign entities must register with the Massachusetts Secretary of the Commonwealth (SOC) to do business in Massachusetts.

¹ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

² <https://www.mass.gov/doc/evr-traditional-training-reference-guide/download>

³ <https://www.mass.gov/doc/evr-lite-training-reference-guide/download>

⁴ <https://www.mass.gov/lists/evr-program-documents>

⁵ <https://corp.sec.state.ma.us/corpweb/CorpSearch/CorpSearch.aspx>

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General (Domestic & Foreign) Corporation Characteristics

- **All corporation entities are required to have an Employer Identification Number (EIN) issued by the United States Department of the Treasury in order to title or register a vehicle.**
 - The EIN is also referred to as a FEIN (Federal Employer Identification Number), TIN (Tax Identification Number), or FID (Federal Identification number).
 - **Note:** A corporation may or may not have an FID/EIN, but an FID/EIN is required to title and register a vehicle in Massachusetts.
- The most common types of corporations include For-Profit Corporations, Non-Profit Corporations, Professional Corporations (PC), and Limited Liability Corporations (LLC).
- Incorporation in Massachusetts must be verified by searching on the Massachusetts [Secretary of the Commonwealth \(SOC\) website](#)⁶.

Foreign Corporations Characteristics

A foreign corporation may or may not be registered with the Secretary of the Commonwealth (SOC). There are two kinds of foreign corporations:

- 1. Foreign corporations that do business in Massachusetts.**
 - Corporations from other states doing business in Massachusetts must register with the MA SOC as a “foreign corporation.” Businesses registered as foreign corporations can be verified by searching on the Massachusetts [Secretary of the Commonwealth \(SOC\) website](#)⁷.
 - FID/EIN can only be added to ATLAS if the corporation has registered with the SOC. These businesses can be processed on EVR.
 - If the company has not registered with the SOC, then the business cannot register or title any vehicles in Massachusetts.
- 2. Foreign corporations that do not do business in Massachusetts, but own one or more vehicles that are in the custody of Massachusetts residents.**
 - These corporations do not need to be registered with the SOC, but they do need to be incorporated.
 - To verify incorporation from another state, additional proof of incorporation documentation must be provided to the RMV.
 - **Transactions for these business entities CANNOT be processed on EVR** since they are not registered on the SOC. These transactions need to be processed at an RMV Service Center. Incorporation will need to be verified during the Service Center transaction.

⁶ <https://corp.sec.state.ma.us/corpweb/CorpSearch/CorpSearch.aspx>

⁷ <https://corp.sec.state.ma.us/corpweb/CorpSearch/CorpSearch.aspx>

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Title and Register a Vehicle for a Corporation

The following documents are always required to title and register a vehicle to either a domestic or foreign corporation through EVR:

- **Proof of Ownership** document in the form of a previous Title or Manufacturer's Certificate of Origin (MCO) and supporting documentation signed over to the name of the corporation.
- The **Registration and Title Application (RTA)** that lists the corporation's name in Corp/Co/Organization Name field (F3) and the corporation's EIN number in the EIN/FID field (F2).
- **Proof of [Secretary of the Commonwealth \(SOC\)](#)**⁸ verification that the business is in good standing.

In order to title and register a vehicle for a business owner with an FID/EIN, like a corporation, the business entity must already exist in the RMV's ATLAS system. IEPs cannot add the new business with an FID/EIN to the RMV system directly through their Service Provider's software. If the corporation does not yet exist in ATLAS, IEPs must request that the business be added through the RMV's FID team. To add a new business owner with an FID to ATLAS, IEPs need to collect proper Proof of FID documents to send to the RMV prior to registering the newly sold vehicle to a business and complete the [EVR FID Requirements Cover Sheet](#)⁹ requesting that the entity be created.

Proof of FID/EIN for a Corporation

The following are commonly accepted proof of FID/EIN documents:

- Form 147C
- Notice of New Employer Identification Number Assigned - Form 5372
- CP 575 notice (issued by the IRS). This is a letter sent to customers to confirm issuance of an EIN number
- Federal Tax Deposit Coupon - Form 8109
- Any other IRS form or letter that has the customer's information printed by the IRS, not by the customer, and that includes company name, address, and EIN number

Proof of FID CANNOT be more than 2 years old.

NOTE: The Certificate of Exemption - Form ST-2 (issued by the DOR) cannot be used as a Proof of FID. This form can only be used for proof of sales tax exemption for non-profit & religious entities. The address on the ST-2 must match the address listed for the company in ATLAS. If you are provided with the ST-2 along with Proof of FID documents, cross check to ensure the addresses match so that the customer does not encounter issues using the tax exemption.

Both domestic and foreign corporations will usually be listed on an IRS document as follows:

Smith Landscaping, Inc.
123 Main Street
Boston, MA 02115

⁸ <https://corp.sec.state.ma.us/corpweb/CorpSearch/CorpSearch.aspx>

⁹ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

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Change an Address for a Domestic Corporation

If a domestic corporation has changed their address and the information needs to be updated in ATLAS, this cannot be done through your Service Provider software. Addresses can only be updated by the RMV's FID department. IEPs must email (massdotrmvmfid@dot.state.ma.us) the following documents to the RMV's FID team to change the address for a domestic corporation:

- **Proof of FID/EIN** listing the new address and the FID/EIN number.
- **Proof from the Secretary of the Commonwealth Database** showing the updated address information and that the business has not been dissolved.
- [**EVR FID Requirement Cover Sheet**](#)¹⁰ indicating what information needs to be updated.

Change an Address for a Foreign Corporation

If a foreign corporation has changed their address and the information needs to be updated in ATLAS, this cannot be done through your Service Provider software. Addresses can only be updated by the RMV's FID department. IEPs must email (massdotrmvmfid@dot.state.ma.us) the following documents to the RMV's FID team to change the address for a foreign corporation:

- **Proof of FID/EIN** listing the new address and the FID/EIN number.
- **Proof from the Secretary of the Commonwealth Database** showing the updated address information and that the business has not been dissolved.
- [**EVR FID Requirement Cover Sheet**](#)¹¹ indicating what information needs to be updated.
- A request in writing to change the address, signed by an officer of the company.

Change the Name of a Corporation

If a domestic or foreign corporation has changed their name and the information needs to be updated in ATLAS, this cannot be done through your Service Provider software. And depending on the number of vehicles tied to the corporation in ATLAS, you may or may not be able to complete the vehicle transactions for this entity on EVR.

1. **If the business entity currently only has one vehicle registered to them and will be trading that vehicle towards a newly acquired vehicle, this can be processed on EVR.** IEPs must request the name change through the FID Department using the EVR FID Cover Sheet along with the required documents. Once the FID team updates the name in ATLAS, the transaction can be completed with the new name of the business.
2. **If the business entity has multiple vehicles registered to them, this CANNOT be processed on EVR.** IEPs need to prepare the documents for the customer to bring to an RMV Service Center. This scenario would require an amendment transaction, which cannot be done on EVR. All vehicles that are registered to the company **will** need to be amended.

¹⁰ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

¹¹ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

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If the transaction can be processed on EVR, IEPs must email (massdotrmvmfid@dot.state.ma.us) the following documents to the RMV's FID team to change the name of a domestic or foreign corporation:

- **Proof of FID/EIN** listing the new name and the FID/EIN number.
- **Articles of Amendment** issued by Secretary of Commonwealth (SOC).
- **Proof from the Secretary of the Commonwealth Database** showing the updated name and that the business has not been dissolved.
- **[EVR FID Requirement Cover Sheet¹²](#)** indicating what information needs to be updated.
 - **NOTE:** The EVR FID Requirement Cover Sheet currently states that to change an entity name only the Article of Amendment is required. This is not accurate; you need proof of the FID documents with the new name as well.

If the transaction must be sent to an RMV Service Center for processing, prepare or relay the following document requirements for the customer:

- **Proof of FID/EIN** listing the new name and the FID/EIN number.
- **Articles of Amendment** issued by Secretary of Commonwealth (SOC).
- **Registration and Title Application (RTA)** with insurance stamp for each vehicle that requires an amendment.
- If non-profit organization, **ST-2 Certificate** showing new information along with IRS 147C letter.
- \$25.00 fee for each registration amendment.
- \$25.00 fee for each title amendment.

Corporation Issued a New FID/EIN

If a domestic or foreign corporation has been issued a new FID/EIN number, a new business entity with the new FID **MUST** be added to ATLAS. The newly issued FID/EIN indicates a change in ownership and any vehicle transactions should be treated as new Title and Registration transactions, rather than amendments.

PARTNERSHIPS

Partnerships (also referred to as general partnerships) are unincorporated businesses formed by two or more persons and governed by a partnership agreement signed by the partners. The partnership agreement specifies which partners have authority to act for the partnership. Such partners are designated "general partner" or "principal partner."

All partnership entities are required to have an FID/EIN issued by the United States Department of the Treasury in order to title or register a vehicle.

¹² <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

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Partnerships Characteristics

- A partnership is assigned an FIN/EIN number.
- The unincorporated business name used by a partnership is referred to as “Doing Business As” (DBA), or trade name.
- The owners of the partnership have a partnership agreement that defines which partner or partners are authorized to sign legal documents on behalf of the partnership.
- Partnerships are not required to register with the Secretary of Commonwealth (except for limited partnerships).
- Partnerships are considered DBA entities and vehicles must be registered and titled in the name of an authorized partner, under the partnership’s FID/EIN number.
 - **NOTE:** If a Partnership requests the DBA name be added, they are required to submit a Business Certificate showing the DBA name that is issued by the city or town in which the business is located. The DBA can be added only if this certificate is presented. The DBA, if added, is appended to the owner’s name in ATLAS, for example, “**Jack Smith gen ptr DBASmith Bros Groceries.**” Rather than through the DBA field.

Title and Register a Vehicle for a Partnership Business Owner

The following documents are required to title and register a vehicle to a partnership entity through EVR:

- **Proof of Ownership** document in the form of a previous Title or Manufacturer’s Certificate of Origin (MCO) and supporting documentation signed over to the name of the authorized partner, or business name.
- The **Registration and Title Application (RTA)** that lists the registrant name and the DBA (if requested) in the Business Owner Information section (F1-F9) and the Partnership’s FID/EIN number in block F2.
- **Proof of [Secretary of the Commonwealth \(SOC\)](#)**¹³ verification that the business is in good standing, if available.

In order to title and register a vehicle for a business owner with an FID/EIN like a partnership, the business entity must already exist in the RMV’s ATLAS system. IEPs cannot add the new business with an FID/EIN to the RMV system directly through their Service Provider’s software.

If the partnership does not yet exist in ATLAS, IEPs must request that the business be added through the RMV’s FID team. To add a new business owner with an FID to ATLAS, IEPs need to collect proper Proof of FID documents to send to the RMV prior to registering the newly sold vehicle to a business and complete the [EVR FID Requirements Cover Sheet](#)¹⁴ requesting that the entity be created. If partnership is requesting that the DBA name be added, the customer also need to submit the Business Certificate showing the DBA name that is issued by the city or town in which the business is located.

¹³ <https://corp.sec.state.ma.us/corppweb/CorpSearch/CorpSearch.aspx>

¹⁴ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

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Proof of FID/EIN for a Partnership

Just as for a corporation, the following are commonly accepted proof of FID/EIN documents for a partnership:

- Form 147C
- Notice of New Employer Identification Number Assigned - Form 5372
- CP 575 notice (issued by the IRS). This is a letter sent to customers to confirm issuance of an EIN number
- Federal Tax Deposit Coupon - Form 8109
- Any other IRS form or letter that has the customer's information printed by the IRS, not by the customer, and that includes company name, address, and EIN number

Proof of FID CANNOT be more than 2 years old.

A general partnership is usually listed on an IRS document as follows:

Smith Landscaping
Jack Smith Gen Ptr
123 Main Street
Boston, MA 02115

In this example, the DBA or business name is "Smith Landscaping" and the General Partner is Jack Smith

- **NOTE:** Unless the customer specifically requests the business name be added as the DBA and submits a copy of a valid Business Certificate, ATLAS should display "Jack Smith Gen Ptr".

Change an Address for a Partnership

If a partnership has changed their address and the information needs to be updated in ATLAS, this cannot be done through your Service Provider software. Partnership addresses can only be updated by the RMV's FID department. IEPs must email (massdotrmvmafids@dot.state.ma.us) the completed [EVR FID Requirements Cover Sheet](#)¹⁵ with one of the following documents to the RMV's FID team to change the address for a partnership entity:

- **EITHER Proof of FID/EIN** listing the name, new address, and the FID/EIN number.
- **OR** a letter on letterhead requesting the address change that includes the old address, new address, FID/EIN number and signature of the principal partner.

If the entity is a Limited Partnership, **Proof of [Secretary of the Commonwealth \(SOC\)](#)**¹⁶ verification that the business is in good standing showing the updated address is also required.

¹⁵ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

¹⁶ <https://corp.sec.state.ma.us/corpweb/CorpSearch/CorpSearch.aspx>

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SOLE PROPRIETORSHIPS

Sole proprietorships are unincorporated businesses wholly owned by an individual. If a sole proprietor has an FID/EIN number, they may choose to register a vehicle as a business owner using that FID/EIN, or they may decide to simply register the vehicle as any ordinary individual would – under their name and social security number (SSN).

Sole Proprietorships Characteristics

- A sole proprietorship may or may not have an FID/EIN.
- Unlike an incorporated company, a sole proprietorship is not required to register with the Secretary of Commonwealth (SOC).
- The unincorporated business name used by a sole proprietor is referred to as “Doing Business As” (DBA), or trade name. The DBA is **not used** to title or register vehicles. Because a sole proprietorship is not an incorporated business entity, vehicles **MUST** be titled and registered under the sole proprietor’s (i.e. the owner’s) name and SSN.
- If a sole proprietor has an FID/EIN, they may choose to include the FID/EIN as part of the registration or they may decide to simply register the vehicle as any ordinary individual would – under their name and identification number.
- A sole proprietor who is registering a vehicle with an FID/EIN must provide their SSN on the application.
- When a trade-in vehicle is owned by a business entity, and the owner of the vehicle being purchased is an individual, or vice versa, a tax credit is not allowed. Pay attention to this rule with a Sole Proprietor. It may be more difficult to determine if a sole proprietor is attempting to trade-in their vehicle toward a transaction for an individual account because the legal name for a sole proprietor is the same as the first and last name of an individual. **Sole proprietors are treated as a business entity if the vehicle is registered to their FID, and for this reason a trade-in tax credit towards a transaction for an individual owner would not be allowed.**

Title and Register a Vehicle for a Sole Proprietor

If the sole proprietor **has an FID/EIN Number and SSN**, the following documents are required to title and register a vehicle in the entity’s name:

- **Proof of Ownership** document in the form of a previous Title or Manufacturer’s Certificate of Origin (MCO) and supporting documentation signed over to the individual.
- The **Registration and Title Application (RTA)** that lists the individual owner name in the Business Owner Information section (F1 – F9) and their SSN in field F7.
- **Proof of FID/EIN** which agrees with the presented documents.
 - **NOTE:** When adding an FID/EIN to ATLAS for the first time for a sole proprietor, the SSN must also be added. If the sole proprietor cannot provide an SSN, the transaction cannot be processed as a sole proprietor transaction. Instead, the customer will need to register the vehicle as an individual and will be subject to the same requirements as an individual.

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In order to title and register a vehicle for a sole proprietor with an FID/EIN, the business entity must already exist in the RMV's ATLAS system. IEPs cannot add the new sole proprietor with an FID/EIN to the RMV system directly through their Service Provider's software. If the sole proprietor does not yet exist in ATLAS, IEPs must request that the business be added through the RMV's FID team. To add a new sole proprietor with an FID to ATLAS, IEPs need to collect proper Proof of FID documents to send to the RMV prior to registering the newly sold vehicle to a business and complete the [EVR FID Requirements Cover Sheet](#)¹⁷ requesting that the entity be created.

If the sole proprietor **does not have an FID/EIN**, the following documents are required to title and register a vehicle in their name:

- **Proof of Ownership** document in the form of a previous Title or Manufacturer's Certificate of Origin (MCO) and supporting documentation signed over to the individual.
- The **Registration and Title Application (RTA)** that lists the individual owner name in the Owner 1 Information section (D1 -D9).

Proof of EIN for a Sole Proprietor

Just as for a corporation or partnership, the following are commonly accepted proof of FID/EIN documents for a sole proprietor:

- Form 147C
- Notice of New Employer Identification Number Assigned - Form 5372
- CP 575 notice (issued by the IRS). This is a letter sent to customers to confirm issuance of an EIN number
- Federal Tax Deposit Coupon - Form 8109
- Any other IRS form or letter that has the customer's information printed by the IRS, not by the customer, and that includes company name, address, and EIN number

Proof of FID CANNOT be more than 2 years old.

A Sole Proprietor is usually listed on an IRS document as follows:

Nancy Smith
Nancy's Floral Shop
123 Main Street
Boston, MA 02115

In this example, the DBA name is "Nancy's Floral Shop." Since the business is unincorporated, the FID/EIN is for the individual, not the business (DBA).

- **Note:** A sole proprietor without an FID/EIN is an individual and should be registered as such using their name and driver's license number.

¹⁷ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

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Change an Address for a Sole Proprietor

If a sole proprietor is registered as an individual with no FID/EIN, then their address can be updated through EVR as a normal individual.

If a sole proprietor is registered as a business entity with an FID/EIN, then their address needs to be updated by the RMV's FID department. IEPs must email (massdotrmvmfid@dot.state.ma.us) the completed [EVR FID Requirements Cover Sheet](#)¹⁸ with one of the following documents to the RMV's FID team to change the address for an sole proprietor:

- A request in writing to change the address signed by the sole proprietor.
- **Proof of FID/EIN** listing the sole proprietor's name, new address, and the FID/EIN.
- **Proof of SSN**, if SSN is not already listed in ATLAS.
 - **NOTE:** If the SSN is not listed and the sole proprietor cannot provide it, the transaction cannot be processed. The customer needs to re-register all vehicles as an individual.

Convert a Sole Proprietor to a Corporation

If a sole proprietor decides to convert to a corporation, a new FID/EIN is issued by the IRS. This is considered a new business entity and any vehicles tied to the previous entity need to be re-titled and registered under the new entity. These initial transactions cannot be processed on EVR. The following must be provided to the RMV to convert to the appropriate business entity type:

- A completed **Registration and Title Application (RTA)** with the new corporation as the business owner for each vehicle tied to the entity.
- **Proof of FID/EIN** for the corporation.
- **Previous title** for each vehicle reassigned to the new company name.
- **Articles of Organization** to verify the date of organization.
- If the corporation was formed within the last **90 days**, **Motor Vehicles Sales and Use (MVU)-25** form.
 - When a sole proprietor incorporates, this is considered new business; however, the transaction maybe tax exempt:
 - If the new corporation was organized **over** 90 days prior, sales tax **is** due.
 - If the new corporation was organized within the last 90 days, sales tax **is not** due. In order to be eligible for the exemption, the customer must provide a copy of the Articles of Organization showing the dates. This information can be verified on the Secretary of the Commonwealth's website.
- Registration, title, and sales tax fees (if applicable).

TRUSTS

Trusts are legal arrangements whereby assets (money or property) owned by an individual or entity are managed by another individual or entity called a Trustee. Assets put into the trust by the original owner become property of the trust to then be managed by the Trustee. There are different kinds of trusts. Some of the most common trusts include a simple trust, a charity trust, a revocable trust, an irrevocable trust, and a family trust.

¹⁸ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

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Trust Characteristics

- A trust may or may not have an FID/EIN.
- Vehicles are registered in the Trustee's name and with the Trustee's SSN or the trust FID/EIN.
- A trust must be added to ATLAS under the trust name, with the FID/EIN Number field listing either the FID/EIN of the trust (if the trust has one) or the SSN of the Trustee.
- If the trust has an EIN, then proof of EIN must be submitted before the trust can be added to ATLAS.
- A trust does not have to be registered with the Secretary of the Commonwealth (SOC).
- Irrevocable Trust is the only type of trust that a vehicle can be taken out and registered to an applicable person within the trust itself, tax free.

Title and Register a Vehicle for a Trust

The following documents are required to title and register a vehicle to a trust through EVR:

- **Proof of Ownership** document in the form of a previous Title or Manufacturer's Certificate of Origin (MCO) and supporting documentation signed over to the name of the trust or Trustee.
- The **Registration and Title Application (RTA)** that lists the trust name in the Corp/Co/Organization Name field (F2) and the FID/EIN in the EIN/FID field (F3), if applicable.
- If registering with an FID/EIN and the trust does not already exist in the ATLAS system, **Proof of FID/EIN** that matches the other documents.
- Documentation showing that the trust exists, which must include:
 - Name of trust and first three pages of the Trust document.
 - Name of Trustee.
 - Signature of Trustee (Signature page).

In order to title and register a vehicle for a trust, the business entity must already exist in the RMV's ATLAS system. IEPs cannot add the new business to the RMV system directly through their Service Provider's software. If the trust does not yet exist in ATLAS, IEPs must request that the business be added through the RMV's FID team. To add a new trust with an FID to ATLAS, IEPs need to collect proper Proof of FID documents to send to the RMV prior to registering the newly sold vehicle to a business, along with a completed [EVR FID Requirements Cover Sheet](#)¹⁹ requesting that a trust be created.

¹⁹ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

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Proof of EIN for a Trust

Just as for a corporation, partnership, or sole proprietor, the following are commonly accepted proof of FID/EIN documents for a trust:

- Form 147C
- Notice of New Employer Identification Number Assigned - Form 5372
- CP 575 notice (issued by the IRS). This is a letter sent to customers to confirm issuance of an EIN number
- Federal Tax Deposit Coupon - Form 8109
- Any other IRS form or letter that has the customer's information printed by the IRS, not by the customer, and that includes company name, address, and EIN number

Proof of FID CANNOT be more than 2 years old.

A Trust usually will be listed on an IRS document as follows:

Nancy Smith Trust
Jane Doe, Trustee
123 Main Street
Boston, MA 02115

In this example, a trust is entered into ATLAS using the trust name. In the sample on the previous page, the trust name entry in ATLAS would be **Nancy Smith Trust**.

Change an Address for a Trust

Addresses for a trust must be updated by the RMV's FID department. IEPs must email (massdotrmvmfid@dot.state.ma.us) the completed [EVR FID Requirements Cover Sheet](#)²⁰ with one of the following documents to the RMV's FID team to change the address for a trust:

- A request in writing to change the address signed by the Trustee.
- **Trust document**, less than 2 years old showing the trust name, new address, and the EIN, if the trust has one.
- Trust document proving the trustee name with signature page.

²⁰ <https://www.mass.gov/doc/evr-fid-change-requirements-request-form/download>

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DOCUMENT SAMPLES

The remaining pages of this reference guide contain samples of documents that are often presented for business entities.

Form 147C (Proof of FID/EIN)

SAMPLE - LTR 147C

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

In reply refer to: 0441900545
Jan 16, 2018
LTR 147C

[Redacted Address]

Taxpayer Identification Number [Redacted]

Form(s):

Dear Taxpayer:

Thank you for your telephone inquiry of January 16th, 2018.

Your Employer Identification Number (EIN) is [Redacted]. Please keep this letter in your permanent records. Enter your name and your EIN on all business federal tax forms and on related correspondence.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 7:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

Mr. Mitchell
1002899350
Customer Service Representative

Must be same number.

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CP 575 Notice (Proof of FID/EIN)

SAMPLE – CP 575

Date must be fully legible

IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 03-25-2019

Employer Identification Number: [REDACTED]

Form: SS-4

Number of this notice: CP 575 B

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

EIN Numbers Must match

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you [REDACTED]. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Your Form 2290 becomes due the month after your vehicle is put into use.

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

EVR Business Entity Reference Guide

[Proof of Trust – Sample 1](#)

SAMPLE – Trust

CERTIFICATE OF TRUSTEE AND CERTIFICATION OF TRUST

NAME OF TRUST: David R. Greene Revocable Trust

NAME OF TRUSTEE(S): David R. Greene

DATE OF TRUST: August 18, 2004 TRUST IS REVOCABLE

The undersigned hereby certifies the following:

1. That the undersigned is/are the sole/all Trustee(s) of the above designated Trust.
2. That the Trust is valid under Massachusetts law and is in full force and effect.
3. The undersigned has/have all those powers relative to the above designated Trust which are generally granted Trustees under the laws of the Commonwealth of Massachusetts.
4. That the undersigned specifically has full and absolute power under the Trust to open depository accounts, to manage same, and to freely deposit and withdraw monies from any such account and any individual or entity shall not be bound to inquire whether the undersigned has such power or is properly exercising said power or to see to the application of any funds paid out at the direction of the undersigned.
5. That the undersigned understands and agrees only the undersigned or a duly qualified successor(s) will have access to any depository account established.
6. That any deposit, withdrawal, or other direction given by the undersigned relative to any depository account shall be a recertification that all statements made herein remain true as of the date of such deposit, withdrawal or other direction.

EVR Business Entity Reference Guide

Proof of Trust – Sample 2

SAMPLE – Trust

DECLARATION OF TRUST

By the execution of this Declaration of Trust ("Instrument"), DEBORAH A. BURR ("Settlor"), does hereby create the DEBORAH A. BURR LIVING TRUST ("Original Trust") and, without consideration, does transfer certain property ("property" or "corpus") to the trustees named hereafter, and does hereby direct that such property, plus any additions thereto, shall be held in trust, administered and distributed as provided hereafter in this Instrument.

ARTICLE I

REVOCATION AND AMENDMENT OF THE TRUST:

Section 1.01 Revocation of The Trust: Except as otherwise specifically provided herein or by operation of law, the Trust may be revoked (either in whole or in part) by the Settlor at any time prior to the full distribution of the corpus thereof.

Section 1.02 Amendment of The Trust: Except as otherwise specifically provided herein or by operation of law, the Trust may be amended by the Settlor at any time prior to the full distribution of the corpus thereof.

ARTICLE II

DISTRIBUTIONS DURING SETTLOR'S LIFETIMES:

Section 2.01 Mandatory Payments of the Income of the Original Trust: (a) At all times while the Settlor is living, the trustees hereof shall either pay directly to, or apply for the benefit of the Settlor, all the net income of the ORIGINAL TRUST.

(b) All payments required under the provisions of this section shall be made in quarter-annual or more frequent installments.

Section 2.02 Mandatory Payments of the Principal of the Original Trust: Notwithstanding any other provisions contained herein, the trustee hereof shall either pay to, or apply for the benefit of, the Settlor such amounts of the principal of the ORIGINAL TRUST as the trustees determine in the trustees' sole discretion may be necessary for such Settlor's:

- (1) Support in her accustomed manner of living;
- (2) Education, including college and professional education;
- (3) Health; or
- (4) Medical, dental, hospital and nursing expenses and expenses of invalidism.