

Our law practice is limited to "special needs legal and future planning" for our fellow Illinois families of individuals with special needs, including, but not limited to, intellectual disabilities, developmental disabilities, and/or mental illness.

(Attorney memberships include the Special Needs Alliance and the Academy of Special Needs Planners)

TRUST'S TAX IDENTIFICATION NUMBER EXPLANATION

A typical irrevocable 3rd Party Special Needs Trust established by a parent, or jointly by married parents, qualifies as a GRANTOR TRUST OF THE PARENTS(S), is NOT required to use a Federal Employer Identification Number, but MAY use a grantor's (either parent's) Social Security Number, as provided by the following IRS Regulations.

TITLE 26--INTERNAL REVENUE

CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY PART 1--INCOME TAXES

IRS Regulation Sec. 1.671-4 - Method of reporting

(b) A trust all of which is treated as owned by one or more grantors or other persons:

(2) **A trust all of which is treated as owned by one grantor or by one other person** -(i) In general. In the case of a trust all of which is treated as owned by one grantor or one other person, the trustee reporting under this paragraph (b) must either--

(A) **Furnish the name and taxpayer identification number (TIN) of the grantor or other person treated as the owner of the trust...**

(8) **Husband and wife who make a single return jointly**. A trust all of which is treated as owned by a husband and wife who make a single return jointly of income taxes for the taxable year under section 6013 **is considered to be owned by one grantor for purposes of this paragraph (b)**

IRS Regulation Sec. 1.671-1 Grantors and others treated as substantial owners; scope.

(a) Subpart E (section 671 and following), part I, subchapter J, chapter 1 of the Code, contains provisions taxing income of a trust to the grantor or another person under certain circumstances even though he is not treated as a beneficiary under subparts A through D (section 641 and following) of such part I. Sections 671 and 672 contain general provisions relating to the entire subpart. Sections 673 through 677 define the circumstances under which income of a trust is taxed to a grantor. Some of these circumstances are: (1) If the grantor... has retained a reversionary interest... (Section 673); (2) If the grantor... has certain powers over the beneficial interests... (Section 674); (3) If the grantor... has certain administrative powers over the trust... (Section 675)... among others.