

<b>Jurisdiction's name:</b>	<b>Republic of the Marshall Islands (RMI)</b>
<b>Information on Tax Identification Numbers</b>	
<b>Section I – TIN Description</b>	
<p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p><b>The Republic of the Marshall Islands (RMI) does not issue TINs, but uses the employer identification numbers (EINs) issued by the Marshall Islands Social Security Administration (MISSA) to identify or register all taxpayers, including both employers and employees. Every employer operating in the RMI is required to apply to MISSA for an EIN. Every employee working in the RMI is required to apply to MISSA for a personal social security number (SSN) or employee identification number.</b></p>	
<p><b>Automatic issuance of TINs to all residents for tax purposes:</b></p> <p><b>Individual:</b> <b>no</b></p> <p>If no, instances where individuals are not being automatically issued a TIN are:</p> <p><b>Entities (as defined by the CRS):</b> <b>no</b></p> <p>If no, instances where Entities are not being automatically issued a TIN are:</p> <p><b>Individuals and entities need to apply to MISSA to receive an EIN or employee identification number; they are not issued automatically.</b></p>	
<b>Section II – TIN Structure</b>	
<p>This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p> <p><b>The EIN always starts with a <u>five</u> digit number and always ends with “04” with a dash sign in between the numbers, e.g., 08612-04. The employee identification number always starts with “04” and always ends with a <u>six</u> digit number with a dash sign in between the numbers, e.g., 04-086123.</b></p> <p>The “04” is a code for the Marshall Islands assigned by the United States (US) to all the freely associated states with the US. Different islands are assigned with different numbers such as; 01, 02, 03, etc. to identify them separately.</p>	

### **Section III – Where to find TINs?**

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

The employee identification numbers or personal SSNs can be found in practically every document, such as social security cards, passports photo pages as personal pages, driver licenses as id numbers, medical records, death certificates, etc. Similarly, EINs for companies can be found on most official documents related to the company, including bank accounts/loan applications, tax forms/filing taxes, MISSA/filing employees contributions, vehicles/registering company vehicles, land leases, etc.

### **Section IV – TIN information on the domestic website**

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

MISSA website: <http://www.rmissa.org/>.

### **Section V – Contact point for further information**

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Mr. Itibo P. Tofinga  
Assistant Secretary of Finance  
Ministry of Finance  
Republic of the Marshall Islands

Mr. Bryan Edejer  
Tax Compliance Manager  
Marshall Islands Social Security Administration  
Republic of the Marshall Islands