

# On-Line Taxpayer Identification Number (TIN) MATCHING PROGRAM

## PUBLICATION 2108A

### Guidelines and Instructions for the Interactive and Bulk On-Line Taxpayer Identification Number (TIN) Matching Programs

#### INTENDED AUDIENCE

The intended audiences for this Publication are members of the Third- Party Payor Community, and Their Authorized Agents, Issuing Form 1099 Statements of Income for Recipients of Proceeds from:

- » Real Estate Brokers and Barter Exchange Transactions (1099-B)
- » Dividends and Distributions (1099-DIV)
- » Interest Income (1099-INT)
- » Miscellaneous Income (1099-MISC)
- » Original Issue Discount (1099-OID)
- » Taxable Distributions Received from Cooperatives (1099-PATR)

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This Publication describes the acceptance criteria for participation in the IRS e-services TIN Matching Program, and the operations and procedures of the program.



Department of the Treasury  
Internal Revenue Service

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## **UPDATES FOR 2008**

1. Section 5 – “Program Access and Fees” - Corrected language in Para. 1 and added web address for the eServices Registration home page
2. Section 9 – “Application for Participation in the Federal Agency TIN Matching Program” – Corrected contact information; added link to MOU
3. Section 12 – “Interactive and Bulk TIN Matching Procedures” – Added new TIN Matching results codes 6 through 8
4. Section 13 – “Bulk TIN Matching File Formats” – Corrected semi-colon placement
5. Section 15 – “Where to get Help” – inserted web link and toll-free hours
6. Section 16 – Renamed / New Section – TIN Matching FAQ’s
7. Section 17 – Moved exhibits to this section
8. Section 18 – New Section – Troubleshooting
9. Renumbering of all pages to accommodate new sections

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## **GENERAL PROGRAM GUIDELINES AS ESTABLISHED UNDER REVENUE PROCEDURE 2003-9**

### **SEC. 1. PURPOSE**

1. These guidelines provide procedures for the Internal Revenue Service's Taxpayer Identification Number (TIN) Matching Program. The program is established for payers of Form 1099 income subject to the backup withholding provisions of section 3406(a)(1)(A) and (B) of the Internal Revenue Code.

Prior to filing an information return, a Program participant may check the TIN (Taxpayer Identification Number) furnished by the payee against the name/TIN (Taxpayer Identification Number) combination contained in the Internal Revenue Service database maintained for the Program.

2. The IRS will maintain a separate name/TIN (Taxpayer Identification Number) database specifically for the program and will inform the payor whether or not the name/TIN (Taxpayer Identification Number) combination furnished by the payee matches a name/TIN (taxpayer Identification Number) combination in the database.
3. The matching details provided to participating payors, and their authorized agents, will help avoid TIN (Taxpayer Identification Number) errors and reduce the number of backup withholding notice required under Section 3406(a)(1)(B) of the Internal Revenue Code.

### **SEC. 2. AUTHORITY**

1. The Interactive and Bulk TIN (Taxpayer Identification Number) Matching Programs are established under the authority of Revenue Procedure 2003-9. Revenue Procedure 2003-9 expands the IRS authority provided under Revenue Procedure 97-31, to allow the on-line matching of taxpayer identifying information as provided by payers of income reported on Forms 1099 B, DIV, INT, MISC, OID and PATR.

### **SEC. 3. BACKGROUND**

1. Section 3406(a)(1) of the Internal Revenue Code (IRC) provides, in part, that the payor shall deduct and withhold income tax from a reportable payment if either:
  - a) The payee fails to furnish the payee's TIN (taxpayer identification number) to the payor in the required manner, or
  - b) The Secretary of the Treasury notifies the payor that a TIN (taxpayer identification number) furnished by the payee is incorrect.
2. Section 31.3406(j) – 1(a) of the Employment Tax Regulations provides that the Commissioner has the authority to establish TIN Matching Programs and may prescribe, by revenue procedure or other guidance, the scope, terms and conditions for participating in such programs.
3. Section 31.3401(j) – 1(b) provides that none of the matching details received by a payor through a TIN Matching Program will constitute a notice regarding an incorrect name/TIN combination under §31.3406(d) – 5(c) for the purpose of imposing backup withholding under §3406(a)(1)(B).
4. Section 31.3406(j) – 1(c) provides that §3406(f), relating to confidentiality of information, applies to any matching details received by a payor through a TIN Matching Program. A payor may not take into account any such matching details in determining whether to open or close an account with a payee.
5. Section 6721 provides that a payor may be subject to a penalty for failure to file a complete and correct information return with the Internal Revenue Service.
6. Section 6722 provides that a payor may be subject to a penalty for failure to furnish a complete and correct information statement (payee statement) to a payee. Not including the correct payee TIN on an information return or payee statement is a failure subject to §§6721 and 6722 penalties.

### **SEC. 4. DISCLOSURE AND PRIVACY**

1. IRC 3406 permits the disclosure of taxpayer name/TIN combinations to certain third-party payers. Such disclosure is allowed for reportable payments subject to backup withholding only.
2. IRC 6103 protects the confidentiality of TINs.

3. Third-party payers, and their authorized agents, who participate in the TIN Matching Program must sign an on-line Terms of Agreement (TOA) clause stating they will only attempt to match name/TIN combinations for the types of reportable payments listed in Revenue procedure 2003-9. (See exhibit 3)
4. Failure to adhere to the stated TOA may constitute an unauthorized disclosure and/or violation of the Computer Security Act of 1987.
5. Unauthorized use of the Program could cause payers, their agents and authorized users to become liable for civil penalties under Internal Revenue Code, Section 7431

#### **SEC. 5. PROGRAM ACCESS AND FEES**

1. The TIN Matching Program is accessible via the eServices Registration home page, located at <https://la1.www4.irs.gov/e-services/Registration/index.htm>.
2. Except for scheduled maintenance, users will be allowed to access the system 24 hours a day to submit TINs for matching.
3. The IRS does not currently charge a fee to access the name/TIN database maintained specifically for the TIN Matching Program.
4. The IRS does not currently charge a fee to participate in the TIN Matching Program.

#### **SEC. 6. PROGRAM TERMS DEFINED**

For the purpose of the TIN Matching Program, the following terms will be defined:

1. **“Participant”** – means a person that is either a payor, or a payors’ authorized agent and, that has applied and been accepted to participate in the Program.
2. **“Participating Payor”** – means a payor that is participating in the Program either on its own behalf or through an authorized agent that is a participant.
3. **“Payee”** – means a person with respect to whom a reportable payment, as defined in §3406(b), has been made or is likely to be made by a participating payor.
4. **“Account”** - means any account, instrument, contract, or other relationship with a payee with respect to which a payer is likely to make a reportable payment. (See section 3406-3(e) of the Temporary Employment Tax Regulations).
5. **“Reportable Payment”** – means interest and dividend payments as defined in IRC section 3406(b)(2), and other reportable payments as defined in IRC section 3406(b)(3).
6. **“TIN”** – means the taxpayer identification number that a payee is required to furnish to a payor. The TIN may be an Employer Identification Number (EIN), a Social Security Number (SSN), or an Internal Revenue Service Individual Taxpayer Identification Number (ITIN), per IRC section 6109.
7. **“Principal”** – means a partner or an individual who owns at least five percent (5%) of the firm that is applying to participate in the TIN Matching Program. The “Principal” may also be a corporate officer of a publicly traded firm, such as President, Vice-President, Secretary or Treasurer. The “Principal” must be the person who can legally bind the firm in matters before the IRS and must complete the original Application to TIN Match on behalf of the firm.
8. **“Responsible Official”** – means an individual who holds a supervisory position within the firm. A “Responsible Official” has the authority to update an application on behalf of their listed firm and firm “Principal”. The “Responsible Official” may also assign/disable “authorized agent” and “delegated user” roles, update locations and perform TIN Matching.
9. **“Authorized Agent”** – means a person or firm that, with the payor’s authorization, transmits specific information Returns (IRP) documents to the IRS on behalf of the firm and may match name/TIN combinations on behalf of the payor. An “Authorized Agent” may assign/disable user access within their assigned location, update their location address information and perform TIN Matching.

10. **“Delegated User”** – means an individual who will utilize the TIN Matching session options on behalf of the firm. A “Delegated User” may not assign or disable users or update applications on behalf of their assigned firm. A “Delegated User” may only perform TIN Matching on behalf of their assigned firm.
11. **“Transmitter”** - means the Federal agency sending in the magnetic tape cartridge containing the TINs for matching purposes.
12. **“Transmitter Control Code - TCC”** - means the IRS assigned code for each participant.
13. **“Authorized Payor”** - means a Payor who has filed Information Returns with the IRS in at least one of the two preceding tax years.

## **SEC. 7. REQUIREMENTS FOR PARTICIPATION IN TIN MATCHING PROGRAMS**

The IRS offers two separate programs to allow for the matching of name/TIN combinations on reportable income subject to backup withholding, as follows:

### **a) Federal Agency TIN Matching Program**

Available to Federal Agencies only who make reportable payments subject to Backup withholding.

### **b) e-Services Interactive and Bulk TIN Matching Programs**

Available to members of the third-party payor community, and their authorized agents, who make reportable payments subject to backup withholding.

#### **1. Participants in the Federal Agency TIN Matching Program must:**

- a) Comply with all requirements of revenue procedure 97-31, Publication 2108 and the MOU (Memorandum of Understanding).
- b) Transmit for matching only name/TIN combinations relating to accounts with respect to which a reportable payment is made, or likely to be made, on or after July 1, 1997.
- c) Transmit only name/TIN combinations that have not been previously transmitted for matching by that participant;
- d) Use information obtained from the Program only for backup withholding purposes, and not disclose or use this information for any unauthorized or prohibited purpose. See §3406(f).
- e) Use only the TCC (Transmitter Control Code) provided by the Service; and
- f) Cooperate fully in providing to the Service necessary information so the Service can measure the effectiveness and correct use of the Program.

#### **2. Participants in the e-services TIN Matching Programs must:**

- a) Comply with all requirements of revenue procedure 2003-9;
- b) Transmit only name/TIN combinations relating to accounts with respect to which a reportable payment is made, or is likely to be made, on or after the effective date of revenue procedure 2003-9;
- c) Transmit only name/TIN combinations that have not been previously transmitted by that participant to the Service for matching;
- d) Maintain the confidentiality of information obtained through TIN solicitation activities in accordance with the requirements of §31.3406(f)-1 of the Employment Tax Regulations;
- e) Provide the Service with the information necessary to monitor the effectiveness of the Program.

## **SEC. 8. FEDERAL AGENCY TIN MATCHING PROGRAM – GENERAL GUIDELINES AS ESTABLISHED BY REVENUE PROCEDURE 97-31 (THIS SECTION IS ONLY FOR FEDERAL AGENCIES)**

1. **Acceptance.** To be accepted for participation in the Federal Agency TIN Matching Program, an agency must sign and return to the Service two original copies of a Memorandum of Understanding (MOU) that

provides the rules under which the program will be administered. Upon acceptance into the program, the Service will sign these MOUs and return one signed original to the agency. The agency will use the agency code and Transmitter Control Code as agreed upon in the MOU.

## **2. Memorandum of Understanding.**

- a) The MOU will include the following terms and conditions:
  - 1) A limitation on the types of payments with respect to which the payer may submit TINs for matching;
  - 2) A requirement that the payer will not resubmit TINs that have previously been successfully matched.
  - 3) A requirement that the payer complies with certain confidentiality and privacy safeguards and executes agreement to that effect;
  - 4) A requirement that the MOU be executed by duly authorized representatives of the agency;
  - 5) A requirement that the agency specify the agency code and Transmitter Control Code that will be submitted; and,
  - 6) A requirement that the agency follow this revenue procedure, which provides the data format and procedures for tapes cartridges that are submitted.
  - 7) Any other requirements necessary to carry out this program.
- b) The terms and conditions of the MOU will be non-negotiable.

## **SEC. 9. APPLICATION FOR PARTICIPATION IN THE FEDERAL AGENCY MATCHING PROGRAM – (THIS SECTION IS ONLY FOR FEDERAL AGENCIES)**

1. A Federal Agency that participates in the program may only submit data on accounts paid on or after July 1, 1997, and subsequent years that will be subject to information return reporting.
2. To use the program:
  - a) Federal agencies may request **Publication 2108, Federal Agency TIN Matching Program**. Publication 2108 contains detailed information applicable to the Federal Agency TIN Matching Program.
  - b) Federal agencies may also contact the Service to request participation in the program in writing.
    - 1) Contact:

**Internal Revenue Service**  
**SB/SE Campus Reporting Compliance**  
**S: CCS: CRC: PC&T**  
**1601 Market Street, 20th Floor, ATTN: TIN Matching Analyst**  
**Philadelphia, PA 19102**
    - 2) Requests must include the name of the Federal agency, address, contact person, and contact phone number.
  - c) Federal agencies must submit a MOU, in duplicate. A copy of the MOU may be found in IRS Publication 2108, "Federal Agency TIN Matching Program". Publication 2108 may be accessed on line at, **<http://www.irs.gov/pub/irs-pdf/p2108.pdf>**. A copy of the approved MOU will be mailed back to the federal agency representative from the IRS TIN Matching staff.

## **SEC. 10. E-SERVICES TIN MATCHING PROGRAMS**

1. The IRS Office of Electronic Tax Administration (ETA) offers two TIN Matching options through the e-services project.
  - a) Interactive TIN Matching and,

b) Bulk TIN Matching

2. Prior to completing an Application to TIN Match, all prospective users of the TIN Matching Program must complete an on-line e-services registration process. Please see the e-services home page for information regarding the registration process.

**SEC. 11. INTERACTIVE AND BULK TIN MATCHING APPLICATION PROCEDURES**

1. An authorized payor of income subject to backup withholding may complete an on-line Application to TIN Match. Please see Section 6 of this publication for a definition of an “Authorized Payor”.
2. The “Principal”, on behalf of the firm and/or organization holding the payee account information, must complete the Application to TIN Match. Please see Section 6 of this publication for a definition of a “Principal”.
3. The “Principal” will assign user roles to others within the firm and/or organization that will have a need to access the TIN Matching Program. Please see Section 6 of this publication for definitions of additional user roles such as “authorized agent”, “delegated user” and “responsible official”.
4. Please see Exhibits 1 and 2 on pages 15 and 16 of this publication to review the TIN Matching Application.

**SEC. 12. INTERACTIVE AND BULK TIN MATCHING REQUEST PROCEDURES**

1. Participants must agree to the stated Terms of Agreement (TOA) prior to accessing any TIN Matching applications. Please see Exhibit 3 on page 17 of this publication.
2. Participants will logon to e-services using the Username and Password selected during the registration process.
3. The Interactive TIN Matching process will accept up to 25 input name/TIN combination requests on-line. Results will be returned to the user in real time. Please see Exhibit 4 on page 18 of this publication.
4. The results returned to the user will be in a numerical format as follows:
  - a) “0” – indicates the name/TIN combination matches IRS records.
  - b) “1” - indicates TIN was missing or TIN is not a 9 digit number.
  - c) “2” – indicates TIN entered is not currently issued.
  - d) “3” – indicates the name/TIN combination do not match IRS records.
  - e) “4” - indicates an invalid TIN Matching request.
  - f) “5” – indicates a duplicate TIN Matching request.
  - g) “6” - (matched on SSN), when the TIN type is (3), unknown, and a Matching TIN and name control is found only on the NAP DM1 database.
  - h) “7” - (matched on EIN), when the TIN type is (3), unknown, and a matching TIN and name control is found only on the EIN/NC database.
  - i) “8” - (matched on EIN and SSN), when the TIN type is (3), unknown, and matching TIN and name control is found only on both the EIN/NC and NAP DM1 databases.
5. Interactive requests may only be input in groups of up to 25 name/TIN combinations. There is no limit on the number of interactive requests that may be input during an on-line session.
6. Bulk TIN Matching will allow authorized users to submit up to 100,000 name/TIN combinations for matching.
7. Bulk TIN Matching requests will be submitted, via a secure mailbox, in a text file format. Each file submission will be assigned a tracking number. Please see Exhibits 6 and 7 on page 20 of this publication.



8. The Bulk TIN Matching file will be returned to the user within 24 hours via a secure mailbox. User files will include the numerical response as indicated above for each name/TIN combination submitted.

### **SEC. 13. BULK TIN MATCHING FILE FORMATS**

1. Bulk TIN Matching requests must be prepared by the user in a .txt file format as follows:

#### **TIN TYPE; TIN NUMBER; NAME; ACCOUNT NUMBER (OPTIONAL)**

**a) TIN TYPE – means a one digit number where**

“1” represents and Employer Identification Number (EIN),

“2” represents a Social Security Number (SSN) and,

“3” represents an unknown TIN type.

**b) TIN Number is the 9 - digit SSN or EIN for the taxpayer.**

**c) TIN Name is the taxpayer’s full name or business name.**

Note - Users should omit any special characters that are part of the business name with the exception of hyphens (-) and ampersands (&). Enter a minimum of 1 and a maximum of 40 alphanumeric characters.

**d) Account Number - is an optional field that may contain payor provided information such as a bank account number. Enter a maximum of 20 alphanumeric characters.**

2. Bulk TIN Matching files may contain up to 100,000 name/TIN combinations.

### **SEC. 14. ABATEMENT OF PENALTIES DUE TO FAILURE TO PROVIDE ACCURATE AND COMPLETE TIN ON INFORMATION RETURNS**

1. Section 6721 of the Internal Revenue Code provides that a payor may be subject to a penalty for failure to file a complete and correct information return. Section 6722 of the Internal Revenue Codes provides that a payor may be subject to a penalty for failure to furnish a complete and correct information statement (payee statement) to a payee.
2. Not including the correct payee TIN on an Information Return or payee statement is a failure subject to the §§6721 and 6722 penalties.
3. Section 6724 of the Internal Revenue Code provides that the Service may waive the penalties under §§6721 and 6722 if the filer (payor) shows that the failure was due to reasonable cause and not due to willful neglect. The regulations under §6724 provide that a filer (payor) may establish reasonable cause by showing, among other things, that the failure arose due to an event beyond the filer’s control.
4. Section 31.3405(j)-1(d) provides that the Service will not use a payor’s decision not to participate in the TIN Matching Program as a basis to assert that the payor lacks reasonable cause under §6724(a) for failure to file a correct Information Return under §6721 or to furnish a correct payee statement under §6722.
5. Participating payors may cite a payee name and TIN match as reasonable cause under §6724(a), if the Service asserts a penalty under §6721 or §6722 of the Internal Revenue Code.
6. The Service will consider a penalty waiver if the participating payor presents documentation of the match in the following manner:
  - a) Payors must provide to the Service a legible copy of the original match transaction for the name/TIN combination on which the penalty has been assessed.
  - b) Penalties must have been assessed after the date of the original match transaction for the name/TIN combination in question.
  - c) Payors must request the abatement of penalty, in writing, citing the use of the TIN Matching Program resulting in a positive match response.
  - d) Payors may only request the abatement of penalties assessed due to a failure to file a correct Information

Return. Other penalties assessed under the Information Returns program are not eligible for these abatement procedures.

## **SEC. 15. WHERE TO GET HELP**

1. Participants in the Interactive and Bulk TIN Matching Programs may receive assistance in two ways:

- a) Via the e-services on-line tutorials at <https://la1.www4.irs.gov/eservices/Registration/index.htm>.
- b) Via the e-Help Desk.

Callers in the United States may dial 1-866-255-0654. This toll – free number is operational Monday through Friday, 8:30 AM – 7:00 PM (EST).

International callers may dial 01-512-416-7750.

## **SEC. 16. TIN MATCHING FREQUENTLY ASKED QUESTIONS (FAQ'S)**

### **1. What is a TIN?**

The term “TIN” is defined as the identifying number assigned to a person under Internal Revenue Code, Section 6109. Specifically, a TIN may be a Social Security Number (SSN), Employer Identification Number (EIN), Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN). A valid Social Security Number may only be issued by the Social Security Administration. An EIN, ITIN or, ATIN may only be obtained through the Internal Revenue Service.

### **2. What are the requirements for providing a payee TIN to the IRS?**

Internal Revenue Code (IRC) Section 6109(a) (1) provides that any payer required to file an information return must include the payee’s correct TIN. IRC 6109(a) (2) requires the payee to furnish their correct TIN to the payer. IRC Section 6109(a) (3) requires a payer to request a payee’s TIN and include it in any returns filed with IRS. IRC Section 3406(a) (1) (A) provides that reportable payments are subject to backup withholding if the payee does not provide a correct TIN to the payer. The payer is required to withhold 28% of a reportable payment if the TIN is not provided at the time of the payment. IRS sends a CP2100 or CP2100A, “Notice of Possible Payee TIN Discrepancy”, to payers if the TIN/name combination on the information return does not match IRS tax records. Once a payer receives a “Notice of Possible Payee TIN Discrepancy”, for a payee, the payer is required to track whether or not another is received within 3 years. If another “Notice of Possible Payee TIN Discrepancy”, for that payee is received, the second notice requires the payer to backup withhold on any proceeds disbursed to the payee until IRS gives permission to stop, even if a Form W-9 is provided by a payee. Additional information regarding requirements to provide a payee TIN and, backup withholding guidelines, may be found in IRS Publication 1281 “Backup Withholding for Missing and Incorrect TINs – Including Instructions for Magnetic Tape and CD/DVD Formats”.

### **3. What is a Form W-9?**

Form W-9, “Request for Taxpayer Identification Number and Certification”, certifies the payee’s name and TIN, that the payee is not subject to backup withholding, and they are a U.S. person, including a U.S. resident alien.

### **4. What is the penalty for a payer who furnishes an incorrect name/TIN to IRS?**

IRC Section 6721 provides a payer may be subject to a penalty for failure to file a complete and accurate information return, including a failure to include the correct payee TIN. The penalty is \$50 per return, with a maximum penalty of \$250,000 per year (\$100,000 for small businesses). The penalty for intentional disregard is \$100 per return, with no maximum penalty.

### **5. How does IRS differentiate between an ‘invalid’ and a ‘missing’ TIN?**

A missing TIN is either completely missing, or contains invalid characters such as alphas or hyphens. An invalid TIN is one that doesn’t match IRS records for that name/TIN combination. A TIN not currently issued cannot be found in either IRS or SSA records.

**6. Who will be able to use the TIN Matching Program and how will it help me to reduce errors on my payee TINs?**

Payers or their authorized agents, who submit Forms 1099-INT, DIV, PATR, OID, MISC and/or B\* to IRS may be eligible to enroll in the e-Services TIN Matching program. TIN Matching assists the payer in determining if the payee TIN/name combination contained on their Form W-9, matches the TIN/name combination contained in IRS tax filing records.

NOTE: Federal Agencies have the option of using the web based program or, participating in the Federal Agency TIN Matching Program. Information on the Federal Agency TIN Matching Program may be obtained by ordering IRS Publication 2108, available through <http://www.irs.gov/pub/irs-pdf/p2108.pdf>

NOTE: The TIN Matching program currently cannot enroll payers who do not submit at least one of these six forms, nor employers submitting Forms W-2, to use the TIN Matching system. Payers may only perform TIN Matching for the TIN/Name combinations for income subject to backup withholding and reported on Forms 1099-B, DIV, INT, MISC, OID and/or PATR.

**7. What is an authorized agent?**

An individual or company contracted to transmit information returns to the IRS on behalf of the payer firm. This would include third party service providers, transmitters, service bureaus, etc. An authorized agent must perform TIN Matching research under the account established by the payer firm through eServices.

**8. How does TIN Matching over the Internet work?**

Enrolled users may TIN Match in one of two ways:

- a) **Interactively** – a user can submit up to 25 name/TIN combinations at a time during a session, and receive a response within 5 seconds.
- b) **Bulk** – users may download .txt files composed of up to 100,000 name/TIN combinations and receive a response from IRS within 24 hrs.

**9. What type of response will users receive?**

The TIN Matching program provides a numerical response indicator for each match request. The potential responses include:

- '0' - Name/TIN combination matches IRS records
- '1' - Missing TIN or TIN not 9-digit numeric
- '2' - TIN not currently issued
- '3' - Name/TIN combination does NOT match IRS records
- '4' - Invalid request (i.e., contains alphas, special characters)
- '5' - Duplicate request
- '6' - (Matched on SSN), when the TIN type is (3), unknown, and a matching TIN and name control is found only on the NAP DM1 database.
- '7' - (Matched on EIN), when the TIN type is (3), unknown, and a matching TIN and name control is found only on the EIN N/C database.
- '8' - (Matched on SSN and EIN), when the TIN type is (3), unknown, and a matching TIN and name control is found on both the NAP DM1 and the EIN N/C databases.

**10. What happens if the name/TIN combination matches IRS records, and I still receive a CP2100 or CP2100A Notice for a specific payee TIN?**

IRC Section 6724 provides any penalties under Section 6721 may be waived if the payer shows the failure to file a correct TIN on an information return was due to reasonable cause and not willful neglect. Payers who use the TIN Matching system may establish due diligence and reasonable cause if the information contained in their records matches IRS records.

**11. Are there any costs to the payer using TIN Matching?**

No. At the present time, the IRS does not impose any monetary charges for use of the TIN Matching system.

**12. How do I apply to TIN Match?**

Application for the TIN Matching program may be made after successful completion of the two-step eServices Registration process. Detailed information about how to register for eServices, and apply for TIN Matching, is available at, <https://la.www4.irs.gov/e-services/Registration/index.htm>.

**13. Is use of the TIN Matching program mandatory?**

TIN Matching is a free assistance tool developed by eServices as a service to our customers. The use of the program is completely voluntary and, payers do not face the possibility of increased penalties if they do not participate in the program.

**14. What are the hours of operation for the TIN Matching system?**

Payers will have access to the TIN Matching system 24 hrs a day, 7 days a week. There may be short time periods during the evening or night hours while data files are updated that TIN Matching may be briefly unavailable.

**15. How does Interactive TIN Matching work?**

Once you have been established as a user on the TIN Matching system, you will log in with the username and password you established during the registration process. Upon login, users must accept the TIN Matching Terms of Agreement. You will then be prompted to enter a TIN Type, TIN, and Name to be matched against IRS records. You may enter up to 25 TIN/Name combinations during each session. Once you enter "Submit", the system will return the TIN/Name combinations along with the "Match Indicator" to tell you whether or not the combination matched IRS records. You also have the option of entering each TIN/Name combination individually if you want to do a "Print Screen" and file each printout with the payee's records in order to establish due diligence.

**16. How does the Bulk TIN Matching work?**

In bulk TIN Matching, you may attach a .txt file with up to 100,000 TIN/Name combinations to be matched. The .txt file will be formatted as follows:

TIN Type (1 = EIN, 2 = SSN, 3 = Unknown)

TIN (9 digits Taxpayer Identification Number)

Name \* (up to 40 characters)

Account Number (optional field for your use – up to 20 Alpha/numeric – NOTE: the system will not read this information)

A semi-colon (;) will be the delimiter between fields. Each line of input will signify a new record.

Example:

TIN Type; TIN; Name; Account Number

TIN Type; TIN; Name; Account Number

TIN Type; TIN; Name;

TIN Type; TIN; Name; Account Number

TIN Type; TIN; Name;

If you submit a record without the required fields (TIN Type, TIN, Name), the response you will receive will be Indicator 4, Invalid Request. If you don't know the TIN Type, enter "3" and the system will check both the SSN and EIN master files. Within 24 hours, the response will be sent to a secure mailbox and an email notification will be sent to you indicating a response is waiting. You will have 30 days to access and download the results file. Once accessed, the results are retained for 3 days before being purged. The same information you sent in the .txt file will be returned with one additional field containing the results indicator.



\*The system will only accept limited special characters in the name line for Bulk TIN Matching. Hyphens and ampersands will be accepted. Commas, apostrophes and other special characters should be omitted from the name line. For instance, the name O'Malley & Sons should be input as OMalley & Sons.

**17. What happens if I submit just the TIN or the name? Will IRS provide the correct name or TIN that is associated with the information I submit?**

You must submit a TIN/Name combination. If you leave either the TIN or name blank, the system will consider it invalid (Indicator 4). Due to privacy issues, IRS will not divulge an entity's name or TIN.



If you submit the same TIN with various names, or, the same name with various TINs, after four attempts, the system will automatically suspend your access to TIN Matching for 96 hours. This was done to prevent "phishing".

**18. Is there a limit to the number of bulk files I can upload each day?**

No. There is currently no limit. Once the system has been fully implemented, and there are many users logged in, the time it takes to upload files may slow somewhat. At this time, e-Services does not plan to restrict the number of file uploads per day for any user.



When naming your .txt file, do not use special characters in the file name. Type the file name in plain fonts, (Courier works best), and place the dot extension directly before the file name extension. Example, a file named TIN Match Vol2 should be saved as TIN Match Vol2.txt. Unacceptable file names, such as TIN.Match.Vol2.txt or TIN\_Match\_Vol2.txt, may cause your file to be rejected by the system.

**19. What is the process for enrolling in TIN Matching?**

Initially, users must register on -line with e-Services and will create a User Name, Password and PIN that will allow them to access the system electronically. Once the on-line registration is completed, users receive, at their home address, a confirmation token that they must validate on-line within 28 days of the initial registration. All users within a firm must complete their own registration to have an eServices account established for their individual username and password. Once users are confirmed, the Principal, (person at your firm responsible for completing the TIN Matching application and assigning user roles), will complete the application and all confirmed users may begin using Interactive or Bulk TIN Matching that same day.

**20. I am a registered ERO (Electronic Return Originator) with the IRS. After I successfully completed the e-services registration process, I attempted to complete an Application to TIN Match. Why did I receive a message that I was not authorized to use the TIN Matching system?**

The TIN Matching Program is solely intended to assist those members of the Third-Party Payor community, and their authorized agents, with meeting their obligation for filing accurate and complete annual Information Return documents. At this time, the program is not available to any individual, firm or organization that does not fall into the category of a Payor or an authorized Payor agent.

**21. When will TIN Matching be expanded to include other Form 1099 or Form W2 payment instruments?**

Plans for program expansion are actively being pursued. At the present time, payers of Form W-2 income, wishing to validate employee SSNs, should contact the Social Security Administration (SSA) for information on their SSNVS (Social Security Number Verification Service). Interested parties may find more information about this service by visiting: <https://www.ssa.gov/bso/bsowelcome.htm>

**22. How may I find out more about the TIN Matching Program?**

Potential users are encouraged to review the e-Services home page at, <https://la.www4.irs.gov/e-services/Registration/index.htm>. An On-Line Tutorial provides a full range of information for Interactive and Bulk TIN Matching, as well as other e-Services products.

**23. What should I do to secure an accurate TIN from my Payee?**

It would be useful to refer to the Instructions for Form SS-4, lines 1 and 2, (<http://www.irs.gov/pub/irs-pdf/iss4.pdf>) to determine what name may have been submitted to the IRS. Ultimately, the name submitted for TIN Matching should be the legal name from line 1 or the trade name from line 2 if a return using this name has already been filed and accepted. The legal name of the entity will create the best potential to match because IRS maintains prior name controls for an EIN even after a name change has been made.

SEC. 17. TIN MATCHING ON-LINE SCREEN EXHIBITS

### Principal & Firm/Organization Information

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If your firm is a partnership or a corporation, provide the firm's employer identification number (EIN). If your Firm is a sole proprietorship, with employees, provide the business employer identification number (EIN) . If you do not have employees, provide the social security number (SSN)

If your firm is a sole proprietorship, enter the name of the sole proprietor. If your firm is a partnership or corporation, enter the name shown on the firm's tax return.

If, for the purpose of IRS e-file, you or your firm use a "Doing Business As" (DBA) name(s) other than your firm's legal name, include the DBA name.

#### Principal Information

Name: Blueflag,Manuel R  
Organization Role: Principal  
'Principal's Phone (Required):   
Email Address:

#### Firm/Organization Information

'Firm/Organization Legal Name (Required): BLUEFLAG ENTERPRISES  
'Employer Identification Number(EIN) (Required): 487-26-2222  
'Country (Required): United States  
'Address 1 (Required):   
Address Line 2:   
'City (Required):   
'State (Required):   
'Zip Code (Required):   
'Phone (Required):

- Select **Next** to go to Establish Location(s).
- Select **Save** to save all changes made.
- Select **Quit** to exit the application and return to home page.

Exhibit 1. Sample pages of the TIN Matching on-line application screens.

## TIN Matching Application : Authorized User(s)

**Name:** ANTONIO GRASS

**Taxpayer Identification Number:** 330970000

Please enter the person(s) that you wish to give access to or represent your firm for participation in the TIN Matching program. For determining a "Role" for the user you are entering, please select Help for more information.

<b>'First Name (Required):</b>	<input style="width: 90%;" type="text"/>
Middle Initial:	<input style="width: 80%;" type="text"/>
<b>'Last Name (Required):</b>	<input style="width: 90%;" type="text"/>
Name Suffix:	<input style="width: 80%;" type="text"/>
<b>'SSN (Required):</b>	<input style="width: 80%;" type="text"/>
<b>'Phone (Required):</b>	<input style="width: 80%;" type="text"/>
Email:	<input style="width: 80%;" type="text"/>
<b>'Role (Required):</b>	<input style="width: 80%;" type="text"/>
<b>'Location (Required):</b>	<input style="width: 80%;" type="text"/>

- Select *Add* to add an authorized user.
- Select *Clear* to clear the form.

Add
Clear

**You can select any of the following actions from the table below:**

- Select Edit to edit an authorized user. The editable entries will appear in the section above.
- Select Delete to delete an authorized user.

Authorized User(s)							
Location	Name	Role	SSN	Phone	Email	Disable Status Authority Date	Edit
1	ANTONIO GRASS	Cordgrass II, Mary	Principal	313-58-2222	301/556-5897	<input type="checkbox"/> 08/25/2004	<a href="#">Edit</a> <a href="#">Delete</a>

**When you have finished Authorized User(s), you may do any of the following:**

- Select *Previous* to go back to the Establish Location(s) page.
- Select *Next* to go to the Submit Application page.
- Select *Save* to save all changes made.
- Select *Cancel* to exit the application and return to the application menu page.

Previous
Next
Save
Cancel

Exhibit 2. Sample pages of the TIN Matching on-line application screens.



## TIN Matching Terms of Agreement

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*I understand that by accepting these Terms of Agreement, I will comply with the provisions stated herein to use the TIN Matching Program. As a user of this program, I agree:*

- 1. To match only those TINs, names and/or name controls provided by a payee for transactions which might receive a reportable payment as defined under section 3406(b)(1) of the Internal Revenue Code (payments subject to backup withholding provision);*
- 2. If I am an "authorized Agent", I have the written authorization of a payer as described in the TIN Matching Revenue Procedure to collect and match TINs, names, and/or name controls on behalf of the payer.*

*Under the penalties of perjury, I declare I have examined the above information and believe the information I have provided you is true, correct, and complete by entering my PIN number as my signature.*

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To accept the TIN Matching terms of agreement (TOA), you must first enter the Personal Identification Number (PIN) obtained from e-Services registration, then click the "I Accept" button.

Please Enter Your PIN Here:

**I Accept**

**I Decline**

Exhibit 3. On-line TIN Matching Terms of Agreement (TOA) screen.

## Interactive TIN Session:Interactive Request

Enter up to 25 Taxpayer Identification Number (TIN) and Name combinations in the fields provided below.

### TIN and Name Combination

TIN TYPE(Required):

SSN/EIN(Required):

Name(Required):

- Select *Add* to add tax payer information.
- Select *Clear* to clear the form.

**Add**

**Clear**

Your entries are shown above:

To edit or delete an entry, select the appropriate hyperlink next to the entry.

### When you have finished, you may:

- Select *Cancel* to discard your work and return to the TIN Matching home page.
- Select *Submit* to perform the TIN Matching Request.

**Submit**

**Cancel**

Exhibit 4. On-line Interactive TIN Matching request screen.



## Interactive TIN Session: Interactive Results

This screen provides you with the results of your TIN Match request. The "Match Indicator" displays a code next to the TIN and name combination. Use the codes below to interpret your results:

- 0 = TIN and Name combination matches IRS records.
- 1 = TIN was missing or TIN not 9-digit numeric .
- 2 = TIN entered is not currently issued.
- 3 = TIN and Name combination does not match IRS records.
- 4 = Invalid TIN Matching request.
- 5 = Duplicate TIN Matching request.
- 6 = TIN and Name combination matches IRS SSN records.
- 7 = TIN and Name combination matches IRS EIN records.
- 8 = TIN and Name combination matches IRS SSN and EIN records.

**Important ! Before leaving this screen, you may want to do a Print Screen of the results. Once you exit this screen, the interactive results will no longer be available for viewing.**

Using the TIN Matching system allows you to verify the accuracy of taxpayer TIN and name information prior to submitting information to IRS. Internal Revenue Code 6724 provides any penalties under Section 6721 may be waived if the filer shows the failure to file a correct TIN on an information return was due to reasonable cause and not willful neglect. Filers may prove due diligence and receive a waiver from proposed penalties if they prove the TIN and name combination they submitted matched IRS records. Providing a copy of the Print Screen of your Interactive Results will be considered proof of due diligence.

1	SSN	111-11-1111	John Doe	2
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### You may do either of the following:

- Select *Another Tin Matching Request* to check more TIN and Name combinations.
- Select *Done* to return to the TIN Matching home page.

Another TIN Matching Request

Done

Exhibit 5. On-line Interactive TIN Matching results screen.

**Bulk TIN Session: Bulk Request**

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Enter the file name of the .bt file containing the TIN/Name combinations to be matched.

IRS will notify you via email when the TIN Matching response has been placed in your secure mailbox. If you want this notification to be sent to another email address other than the one you provided when you submitted your application, type that address here.

Optional Email Address:

Exhibit 6. On-line Bulk TIN Matching Request screen.

**Bulk TIN Session: Bulk Response**

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Your bulk TIN Matching request has been received and will be processed within 24 hours. You will receive an email notification when the response has been sent to your secure mailbox. Please use the tracking number listed below to associate the response with the appropriate .bt file

Thank you for using the TIN Matching system

Date: 04/17/2003 Tracking Number: 11875

Exhibit 7. On-line Bulk TIN Matching Acknowledgement screen.

**SEC. 18. TROUBLESHOOTING**

**THINGS TO TRY BEFORE CONTACTING THE HELP DESK**

<b>MY PROBLEM IS</b> .....▶	<b>WHAT THIS MEANS</b> .....▶	<b>WHAT YOU CAN DO</b> ■
<p>“I’ve already confirmed my registration but when I sign onto the system, I don’t see a link for TIN Matching.”</p>	<p>Firms’ Principal has not completed and submitted the application on behalf of the firm.</p> <p>User may not have been added to the application with a designated role.</p>	<p>Advise the Principal that the application must be completed and submitted before users will see the TIN Matching link.</p> <p>Advise your Principal or Responsible Official to check to see if you have been added and assigned a user role that will allow you to perform TIN Matching.</p> <p>If none of the above works, contact the e-Help desk for assistance or referral.</p>
<p>“The system will not allow me to add other users to our firm’s application.”</p>	<p>The role you have been assigned does not allow you to update or make changes to the TIN Matching application on behalf of your firm.</p>	<p>All TIN Matching application changes must be completed by the Principal or Responsible Official. Authorized Agents may add users for their location only. Delegated Users may not make any changes to the TIN Matching application for their firm.</p> <p>If you are still having problems, contact the e-Help desk for assistance or referral.</p>
<p>“I am trying to add users from another office location but I keep getting a message that I cannot delegate any users.”</p>	<p>The location address is different from the primary location established on the application.</p>	<p>Before adding users who will perform TIN Matching duties from a different office location, you must first establish that location. From the TIN Matching revise application screen, select “Establish Location”. After you have added the secondary location, the system will allow you to add other users and delegate their roles for the secondary location. After all changes have been input on-screen, be sure to select the ‘Submit’ button to ensure your changes are recorded.</p>
<p>“I am receiving an Error Code 25000 message.”</p>	<p>This usually indicates that there are incomplete or missing data fields on your input screen.</p>	<p>Review the data and make necessary corrections. Refer to the HELP page for assistance with formats and data input fields.</p>
<p>“My TIN Matching account access has been locked for 96 hours because of a security violation.”</p>	<p>This message indicates you have activated the internal security system designed to protect against shopping for a TIN/Name combination. See item # 18 of this document for more information on this feature.</p>	<p>User access to TIN Matching will be blocked until the 96 hour period has expired, or, until the account can be reviewed by the TIN Matching analyst staff.</p>

**SEC. 18. TROUBLESHOOTING**

**CONTINUED**

<b>MY PROBLEM IS</b> .....▶	<b>WHAT THIS MEANS</b> .....▶	<b>WHAT YOU CAN DO</b> ■
<p>“I submitted a .txt file for Bulk TIN matching. It’s been more than 24 hours and I still do not have a response from the IRS in my mailbox. What can I do?”</p>	<ol style="list-style-type: none"> <li>1. The file did not transmit to IRS servers.</li> <li>2. The file transmitted to the IRS servers but, the response was unable to be deposited in your secure mailbox.</li> </ol>	<ol style="list-style-type: none"> <li>1. If you did not receive a confirmation and a tracking number at the end of your transaction, this means the file was never received by the IRS and you will need to re-submit the file.</li> <li>2. If you have received a tracking number for your transmitted files, attempt to resubmit.</li> <li>3. If the second attempt results in no response:               <ol style="list-style-type: none"> <li>a) Contact the e-Help desk Monday through Friday at 1-866-255-0654 between 8:30 AM and 7:00 PM, EST.</li> <li>b) Provide the assistor with the TIN/EIN for the firm or organization, the file tracking number, file size, date and approximate time the file was transmitted, a contact name, the e-services USERNAME for the transmitter, a phone number and email address for contact purposes.</li> </ol> </li> </ol> <p>The assistor will notify e-Services to initiate an investigation which could take 5-7 business days.</p>
<p>“When using Bulk TIN matching, I receive a message that not enough storage is available to complete this operation”. What does this mean?”</p>	<p>Bulk Tin file cannot be transmitted or uploaded.</p>	<ol style="list-style-type: none"> <li>1. Contact the e-Help desk Monday through Friday at 1-866-255-0654 between 8:30 AM and 7:00 PM, EST.</li> <li>2. Provide the assistor with the TIN/EIN for the firm or organization, the file tracking number, file size, date and approximate time the file was transmitted, a contact name, the e-services USERNAME for the transmitter, a phone number and email address for contact purposes.</li> </ol> <p>The assistor will notify e-Services to initiate an investigation which could take 5-7 business days.</p>

**SEC. 18. TROUBLESHOOTING**

**CONTINUED**

<b>MY PROBLEM IS</b> .....▶	<b>WHAT THIS MEANS</b> .....▶	<b>WHAT YOU CAN DO</b> ■
<p>“I am receiving a message that the firm/EIN entered does not qualify for TIN Matching. Is there some other way I can enroll my firm?”</p>	<p>The firm you are attempting to enroll does not meet basic qualifying criteria. To be eligible to apply for TIN Matching, firms must:</p> <ol style="list-style-type: none"> <li>1. be a payer of income reported on Forms 1099 B, DIV, INT, MISC, OID or PATR and,</li> <li>2. have filed an Information Return with the IRS in one of the two past tax years.</li> </ol>	<p>If your firm/organization does not meet these basic requirements, regretfully, you will be unable to participate in the TIN Matching program at the present time.</p> <p>If you believe your firm does meet the minimum requirements, check the EIN you are using to enroll in the program. Be certain the EIN is the same as used to file your annual Information Returns for the Forms 1099 proceeds you paid out.</p>
<p>“Page cannot be displayed.”</p>	<p>Usually indicates an overall problem with browser connectivity or routing.</p>	<p>Before calling the e-Help desk:</p> <ol style="list-style-type: none"> <li>1. Check your browser configuration. You should be using Netscape Navigator 4.0 or higher or Internet Explorer 4.0 or higher. If necessary, update your browser to a version that will support JavaScript and Cascading Style Sheets.</li> <li>2. Log off of e-Services, close your browser completely and then, sign back on.</li> </ol> <p>If you are still experiencing problems, contact the e-Help desk for assistance.</p>
<p>“My Bulk TIN request keeps coming back with a message that the first line input must be 4 fields and 4 fields only.”</p>	<p>Configuration of input lines is incorrect.</p>	<p>Review your file to ensure it follows the .txt input format as shown in item #17 of this document. Make certain to review for any special characters that are prohibited and, be certain you are using a semi-colon (;) as the field separator. A maximum of 3 semi-colons per line of data is acceptable. Re-submit the file once all data has been corrected. See CAUTION on pg 18 of P. 2108A</p> <p>You may access the on-line tutorials page for additional assistance with Bulk TIN file formats.</p>