
e-Services On-Line TIN Matching Program

NOTE: This publication is in accordance with Rev. Proc. 2003-9 as contained in Internal Revenue Bulletin 2003-8 dated February 24, 2003, and includes acceptance criteria for participation in the e-Services TIN Matching Program.

Intended Audience

The intended audiences for this publication are members of the Third-Party Payer Community, and their Authorized Agents, issuing Statements of Income for Recipients of proceeds from:

- Proceeds From Broker and Barter Exchange Transactions (*Form 1099-B*)
- Dividends and Distributions (*Form 1099-DIV*)
- Interest Income (*Form 1099-INT*)
- Miscellaneous Income (*Form 1099-MISC*)
- Original Issue Discount (*Form 1099-OID*)
- Taxable Distributions Received from Cooperatives (*Form 1099-PATR*)



Department of the Treasury
Internal Revenue Service

www.irs.gov

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General Program Guidelines as Established Under Revenue Procedure 2003–9

SECTION 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 income reported on Form 1099, that is subject to the backup withholding provisions of the Internal Revenue Code (IRC) Section 3406(a)(1)(A) and (B).

Prior to filing an information return, a program participant may compare the TIN furnished by the payee with the name/TIN combination contained in the Internal Revenue Service database that is maintained for the Program.

2. The IRS will maintain a name/TIN database specifically for this program, and will inform the payer whether or not the name/TIN combination furnished by the payee matches a name/TIN combination in the database.

3. The matching details provided to participating payers and their authorized agents will help avoid TIN errors and reduce the number of backup withholding notices required by IRC Section 3406(a)(1)(B).

SECTION 2. AUTHORITY

1. The Interactive and Bulk Taxpayer Identification Number (TIN) Matching Programs are established by authority of Revenue Procedure 2003–9, which expands the IRS authority provided in 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, 1099–DIV, 1099–INT, 1099–MISC, 1099–OID, and 1099–PATR.

SECTION 3. BACKGROUND

1. IRC Section 31.3406(a) (1) provides, in part, that the payer shall deduct and withhold income tax from a reportable payment if either –

(a) The payee fails to furnish the payee’s Taxpayer Identification Number (TIN) to the payer in the required manner, or

(b) The Secretary of the Treasury notifies the payer that a TIN 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 31.3406(j) – 1(b) provides that none of the matching details received by a payer through a TIN Matching Program will constitute a notice regarding an incorrect name/TIN combination under IRC Section 31.3406(d) – 5(c) for the purpose of imposing backup withholding under IRC Section 31.3406(a)(1)(B).

4. Section 31.3406(j) – 1(c) provides that IRC Section 3406(f), relating to confidentiality of information, applies to any matching details received by a payer through a TIN Matching Program. A payer 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 payer 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 payer 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 IRC Section 6721 and Section 6722 penalties.

SECTION 4. DISCLOSURE AND PRIVACY

1. IRC Section 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 Section 6103 protects the confidentiality of TINs.

3. Third-party payers, and their authorized agents, who participate in the TIN Matching Program must sign on-line,

a 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.

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.

SECTION 5. Program Access and Fees

1. The TIN Matching Program is accessible via the IRS home page located at www.irs.gov.

2. Except for times of 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 participate in the TIN Matching Program.

4. The IRS does not currently charge a fee to access the name/TIN Database, maintained specifically for the TIN Matching Program.

SECTION 6. Program Terms Defined

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

1. **“Participant”** — A person that is either a payer or a payer’s authorized agent, and that has applied to, and been accepted to participate in the program.

2. **“Participating Payer”** — A payer that is a participant in the program, either personally or through an authorized agent.

3. **“Payee”** — A person to whom a reportable payment, as defined in IRC Section 3406(b), has been made, or is likely to be made by a participating payer.

4. **“Account”** — Any account, instrument, contract, or other relationship with a payee about which a payer is likely to make a reportable payment. (See IRC Section 3406–3(e) of the Temporary Employment Tax Regulations)

5. **“Reportable Payment”** — 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”** — (Acronym for Taxpayer Identification Number) — The identification number that a payee is required to furnish to a payer. 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”** — A partner or 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 a person that can legally obligate the firm in matters before the IRS. The duties of the “principal” include completing the original application to TIN Match on behalf of the firm and assign/disable all other user roles (“responsible official”, “authorized agent” and “delegated user”). The “principal” may also update the application on behalf of the firm and perform TIN Matching.

8. **“Responsible Official”** — 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. The “responsible official” may only assign/disable “authorized agent” and “delegated user” roles, update participating office locations and perform TIN Matching.

9. **“Authorized Agent”** — Person or firm, that with the payer’s authorization, transmits specific Information Return Program (IRP) documents to the IRS on behalf of the firm, and may match name/TIN combinations on behalf of the payer. An “authorized agent” may only assign/disable user access within their assigned location, update location address information, and perform TIN Matching.

10. **“Delegated User”** — An individual who utilizes 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”** — The Federal agency sending in the magnetic tape car-

tridge containing the TINs for matching purposes.

12. **“Transmitter Control Code - TCC”** — The IRS assigned code for each participant in the Federal Agency TIN Matching Program.

13. **“Authorized Payer”** — Payer who has filed information returns with the IRS in at least one of the two preceding tax years.

SECTION 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:

1.) Federal Agency TIN Matching Program

Available to federal agencies only who make reportable payments subject to backup withholding.

2.) e-Services Interactive and Bulk TIN Matching Programs

Available to members of the third-party payer 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 IRC Section 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 IRC Section 31.3406(f)–1 of the Employment Tax Regulations;

(e) Provide the Service with the information necessary to monitor the effectiveness of the Program.

SECTION 8. Federal Agency TIN Matching Program – General Guidelines as Established by Revenue Procedure 97–31

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

(6) a requirement that the agency follows Revenue Procedure 97–31 which

provides the data format and procedures for tape cartridges that are submitted; and

(7) any other requirements necessary to carry out this program.

(B) The terms and conditions of the MOU will be non-negotiable.

SECTION 9. APPLICATION FOR PARTICIPATION IN THE FEDERAL AGENCY TIN MATCHING PROGRAM

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, Specifications for Submitting Magnetic Tape Cartridges for the Federal Agency TIN Matching Program**. Publication 2108 contains detailed information applicable to the Federal Agency TIN Matching Program.

(b) Federal agencies may submit the MOU included in Publication 2108. Completed MOU's must include the name of the participating Federal agency, address, contact name, and phone number. Completed MOU's should be sent via the United States Postal Service to the address listed below.

**Internal Revenue Service
SB/SE Compliance Policy
S:C:CP:F&CC:SCDM
1601 Market Street, 20th Floor
ATTN: P. Alford — TIN Matching
Analyst
Philadelphia, PA 19107**

SECTION 10. e-Services TIN Matching Programs

1. The IRS Office of Electronic Tax Administration (ETA) offers two TIN Matching options through the e-services web site located at <https://la.www4.irs.gov/e-services/Registration/index.htm>

(a) Interactive TIN Matching

(b) Bulk TIN Matching

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

for information regarding the registration process.

SECTION 11. Interactive and Bulk TIN Matching Application Procedures

1. An authorized payer of income subject to backup withholding may complete on-line, an Application to TIN Match. Please refer to Section 6 of this publication for a definition of an "Authorized Payer".

2. The "Principal", of the firm or organization holding the payee account information, must complete the Application to TIN Match. Please refer to 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 refer to Section 6 of this publication for definitions of additional user roles such as "authorized agent", "delegated user" and "responsible official".

4. Please see the exhibits in Section 16 of this publication to review the TIN Matching application.

SECTION 12. Interactive and Bulk TIN Matching Request Procedures

1. Participants must agree to the stated Terms of Agreement (TOA) prior to accessing the TIN Matching applications. Please see Exhibit 1 in Section 16 of this publication.

2. Participants will log on to e-services using the Username and Password approved during the registration process.

3. The Interactive TIN Matching program 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 in Section 16 of this publication.

4. The results returned to the user will be in a numerical format only (labeled 0 through 5) as defined below.

a) "0" — indicates the name/TIN combination matches IRS records.

b) "1" — indicates TIN is 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.

5. Interactive requests may only be input in blocks of a maximum of 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, in a text file format, via a secure mailbox. Each file submission will be assigned a tracking number. Please see Exhibits 5 and 6 in Section 16 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.

SECTION 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; Name; Account Number

1;183421111; Quacker Mulberry;89765
2;562611111; AC Incorporated;;

a) **TIN TYPE** — a one digit number representing certain information:

"1" represents an Employer Identification Number (EIN),

"2" represents a Social Security Number (SSN) and,

"3" represents an unknown TIN type.

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

c) **TIN Name** — 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** — an optional field that may contain payer 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.

SECTION 14. Abatement of Penalties Due to Failure to Provide Accurate and Complete TIN on Information Returns

1. IRC Section 6721 provides that a payer may be subject to a penalty for failure to file a complete and correct information return. IRC Section 6722 provides that a payer 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 penalties under IRC Section 6721 and Section 6722.

3. IRC Section 6724 provides that the Service may waive the penalties under Section 6721 and Section 6722 if the filer (payer) shows that the failure was due to reasonable cause and not due to willful neglect. The Internal Revenue Code regulations under Section 6724 provide that a filer (payer) may establish reasonable

cause by showing, among other things, that the failure arose due to an event beyond the filer's control.

4. IRC Section 31.3405(j)-1(d) provides that the Service will not use a payer's decision not to participate in the TIN Matching Program as a basis to assert that the payer lacks reasonable cause under Section 6724(a) for failure to file a correct Information Return under Section 6721 or to furnish a correct payee statement under Section 6722.

5. Under IRC Section 6724(a), participating payers may cite a payee name and TIN match as reasonable cause for penalty waiver if the Service asserts a penalty under Section 6721 or Section 6722 of the Internal Revenue Code. The Service will consider a penalty waiver if the participating payer presents documentation of the match in the following manner:

a) Payers 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 trans-

action for the name/TIN combination in question.

c) Payers must request the abatement of penalty, in writing, citing the use of the TIN Matching Program resulting in a positive match response.

d) Payers 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.

SECTION 15. Where to Get Help

1. Participants in the Interactive and Bulk TIN Matching Programs may request assistance in three ways:

- a) Via the e-services on-line tutorials,
- b) Via the e-Help Desk or,
- c) Via email at TIN.Matching@irs.gov.

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.

**SECTION 16. TIN MATCHING
ON-LINE SCREEN EXHIBITS**

[e-services](#) > [e-services](#) > [Application](#) > [APP Menu](#) > [TIN Matching Application](#)

TIN Matching Terms of Agreement

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 provisions);
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.

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

Please Enter Your PIN Here:

I Accept

I Decline

Exhibit 1. On-line TIN Matching Terms of Agreement (TOA) screen.

Principal & Firm/Organization Information

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): 999-99-9999
*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 2. TIN Matching on-line application screen showing Firm and "principal" information.

Authorized User(s)

STRAWBERRY FIELDS

99-9999999

If your firm is a partnership, provide the information in the fields below for each partner who has a (5%) or more interest in the partnership. If you are a partnership and no partners have at least 5% interest in the partnership, provide the information in the fields below for at least one individual authorized to act for the firm in legal and/or tax matters.

If your firm is a corporation, provide the information in the fields below for the President, Vice President, Secretary and Treasurer of the Corporation

*First Name (Required):
 Middle Initial:
 *Last Name (Required):
 *SSN (Required):
 *Phone (Required):
 Email:
 *Location (required):
 *Role (Required):

Select **Add** to add an authorized user. Your addition will appear in the table below.
 Select **Reset** to clear the form

In 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 Users							
Location	Name	SSN	Organization Role	Telephone	Email Address	Edit	Disable Authority
1 STRAWBERRY FIELDS	Blueflag, Manuel R	999-99-9999	Authorized Agent	301/555-1212		Edit	<input type="checkbox"/> Delete
2 STRAWBERRY FIELDS	Strawberry, Emily R	000-00-0000	Principal	702/555-1212	sarahbblueflag@bblueflag.com	Edit	<input type="checkbox"/> Delete

Application Created: 09/23/2002 10:26:53 AM
 Application Submitted:
 Last Modified: 09/23/2002 12:54 PM

Tracking Number 2002092310265320
 Last Maintained By: ER.STRAWBERRY

When you finish Authorized User(s), you may

- Select **Back** to go back to Establish Location(s)
- Select **Next** to go to Application Submission & Completion
- Select **Save** to save all changes made
- Select **Quit** to exit the application and return to home page

Exhibit 3. TIN Matching on-line application screen showing authorized user information.

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 is not a 9 digit number
- 2 = TIN entered is not currently issued
- 3 = TIN and name combination do not match IRS records
- 4 = Invalid TIN Matching request
- 5 = Duplicate TIN Matching request

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.

Transaction ID	TIN Type	Taxpayer ID	Name	Match Indicator
1	SSN	999-99-9999	Mountain Rainey	0
2	SSN	000-00-0000	Wishey Washer	0
3	Unknown	400000000	Snowy Lane	3
4	EIN	00-345678	Cloudy Daize	2

- Select Submit **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 4. On-line Interactive TIN Matching results screen.

Bulk TIN Session: Bulk Request

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

IRS will notify you via email when the TIN Matching response has been placed in you 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 5. On-line Bulk TIN Matching Request screen.

Bulk TIN Session: Bulk Response

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 .txt file.

Thank you for using the TIN Matching system.

Date: 05/30/2004

Tracking Number: 22222

Submit Another Request

Done

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

