

Please see **IRS Publication 2108A** for specifics on the use of their Interactive and Bulk TIN/Name matching programs. Both require the District to have an IRS e-Services account set up before the matching programs can be used. Specific result codes reported back by the IRS are also detailed in that publication. The IRS webpages for e-Services have been updated since publication of 2108A.

Summary of Steps:

1. Register on the IRS.gov website for e-Services (see page 2)
 - a. Explore tutorials
 - b. Print out & become familiar with IRS Publication 2108A
2. Run TINMATCH New USAS Program (see page 7)
 - a. FTP file to your computer
3. Upload file to IRS e-Services Bulk TIN Match program (see page 8)
 - a. After receiving email notification, retrieve the report from the IRS site.
 - b. Print out & date the resulting report
 - c. Open the resulting report in Excel and edit with values E (for EIN) or S (for SSN), per codes received
 - d. Consult W-9's & vendors where the report code is not 6 or 7
4. Use IRS e-Services Interactive TIN Match program (see page 11)
 - a. Verify new information
 - b. Print out screenshots of each Interactive report & staple to vendor W-9
5. Update your Vendor File with values for the SSN/EIN field per report (see page 12)
 - a. If you do not have many to update, enter the values in USASCN/VENSCN for each vendor manually
Or:
 - b. Request that HCCA upload the file to update your vendor file
 - i. Create a Cherwell Helpdesk ticket & attach the edited file
6. When ready to enter a NEW vendor in USAS, use the IRS e-Services Interactive TIN Match program at that time to verify information. (see page 13)
 - a. Verify vendor TIN Type *only for those vendors who may receive a 1099*
 - b. Print out screenshots of each Interactive report & staple to vendor W-9
7. At the end of each year, examine vendor file for any vendors meeting 1099 criteria that have a blank SSN/EIN field (see page 13)
 - a. Run F1099 (do NOT create Tape) to look for Error messages
Or:
 - b. Run TINMATCH in PowerTerm
8. SSN/EIN Field & Merging Vendors in VENCHG (see page 13)

Do NOT hand enter values in the SSN/EIN field in USASCN/VENSCN *unless* you have used the IRS e-Services to verify that vendor information either through the Bulk or Interactive programs.

Maintain all Bulk reports and screenshots of Interactive individual verifications in your records. Those reports are your *only* proof of exercising due diligence in assuring correctness of 1099 Forms.

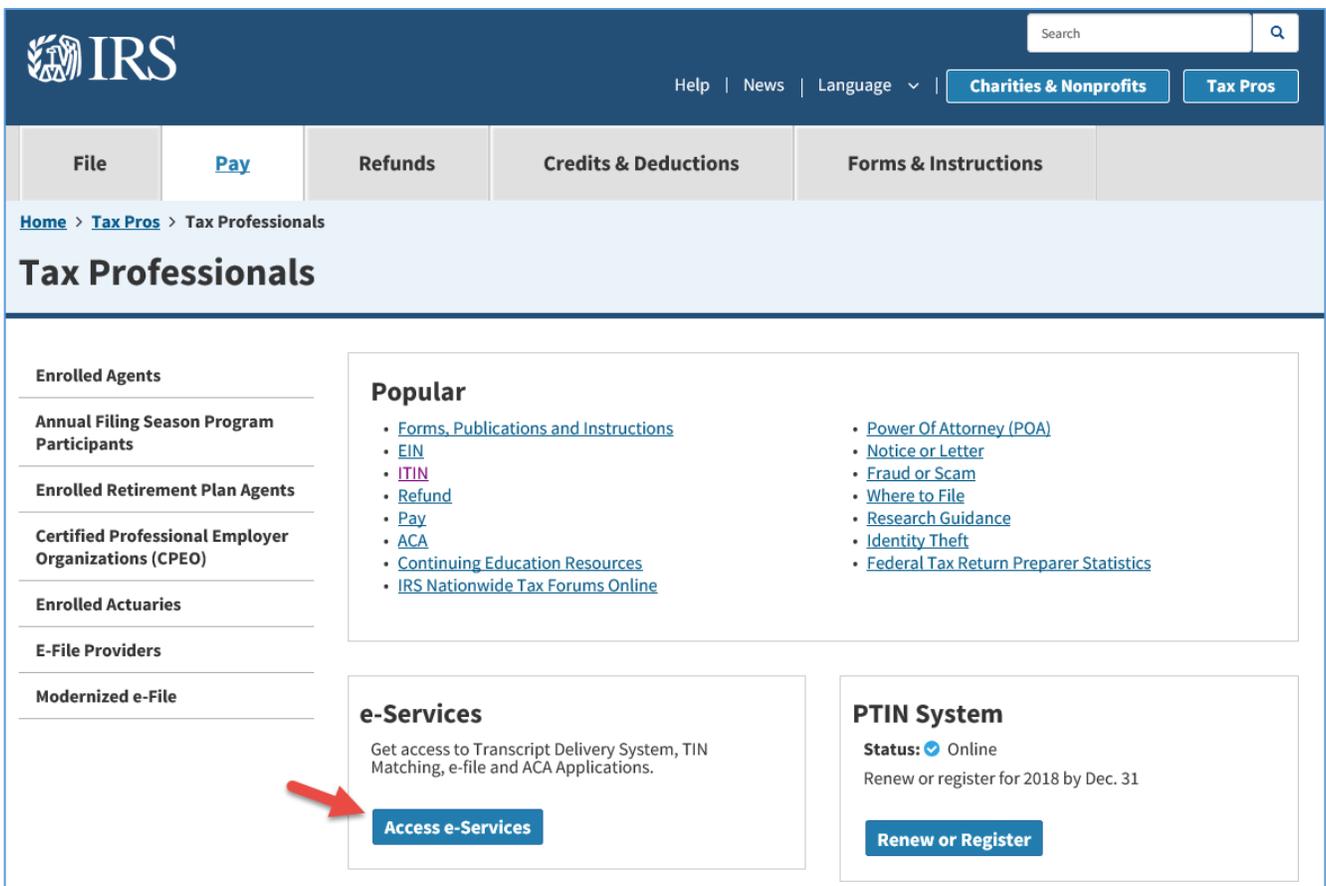
>>> If even *one* 1099 vendor (for which you are preparing to issue a 1099) does not have the SSN/EIN field completed, you will be *unable* to submit or print *any* 1099's. <<<

Register on the IRS.gov website for e-Services.

1. Click “for Tax Pros”



2. Click on “Access e-Services”



3. Scroll down and click on the “Go” button either for the Registration Services or the e_services Secure...

Registration Services

All tax professionals and payers who wish to use e-Services must register online to create an individual user account. Registration Services allows you to confirm your registration, revise your information, change your password or PIN and recover a lost password or PIN.

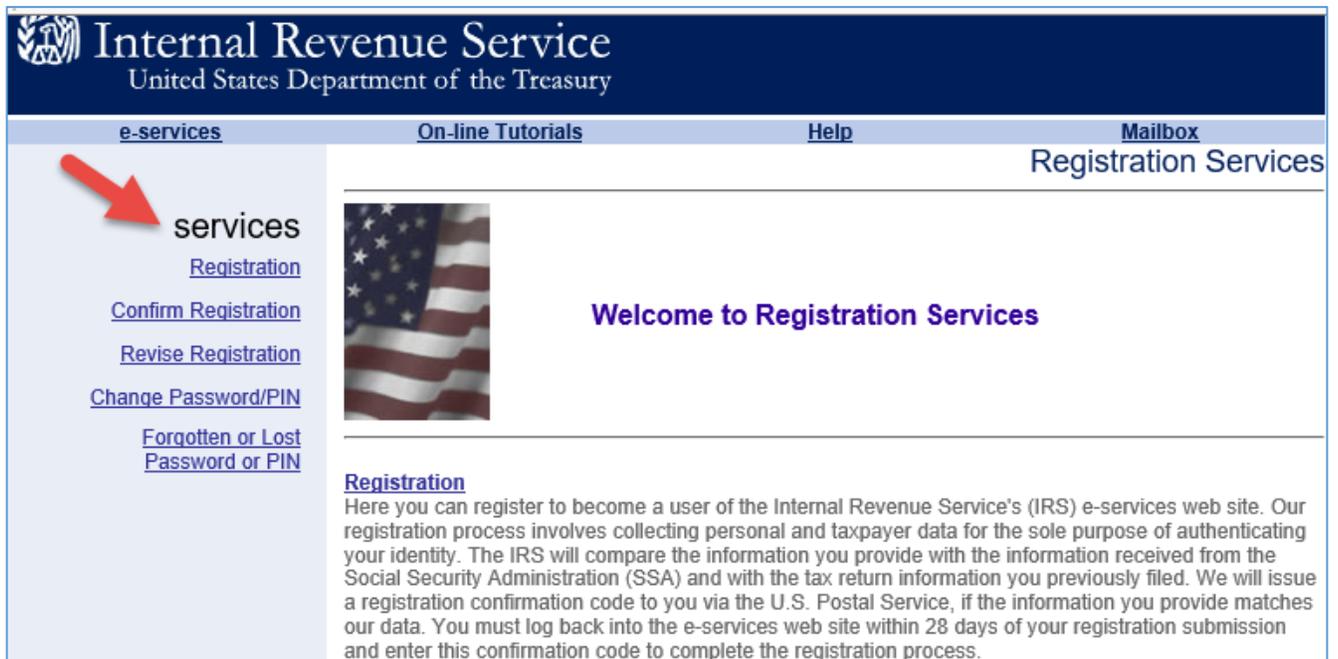
GO

e-Services Secure Object Repository (SOR) Secure Mailbox

The SOR is a secure environment to place and download results for TDS and TIN Matching.

GO

4. Choose service at left side of screen.



The screenshot shows the IRS e-services website. At the top, the Internal Revenue Service logo and name are displayed, along with the United States Department of the Treasury. Below this is a navigation bar with links for e-services, On-line Tutorials, Help, and Mailbox. The main content area is titled "Registration Services". On the left side, there is a navigation menu with a red arrow pointing to the "services" link. The menu items are: services, Registration, Confirm Registration, Revise Registration, Change Password/PIN, and Forgotten or Lost Password or PIN. The main content area features an American flag image and the heading "Welcome to Registration Services". Below this, there is a section titled "Registration" with a paragraph of text explaining the registration process.

5. Explore the On-Line Tutorials link at the top of the page. Then complete all fields.

Internal Revenue Service
United States Department of the Treasury

[e-services](#) [On-line Tutorials](#) [Help](#) [Mailbox](#)

Registration

Please enter the following information to register for using e-services. For help, select the *Help* link and information will be provided in a "help" window.

IMPORTANT: Please print a copy for your records *before* you submit your entries for processing.

*First Name (Required):
Middle Initial:

*Last Name (Required):
Name Suffix:

*SSN/TIN (Required):

*Date of Birth (Required): (MM/DD/YYYY)
Phone: (3 digit area code followed by 7 digit number, i.e. 8005551111)

Phone Country Code: 001 (Enter 001 for US)

Email Address:

Please provide your Adjusted Gross Income (AGI) from your most recent Individual Income tax return, Form 1040, 1040A, etc. Your AGI amount must agree with what was submitted on your original return prior to any amendment you may have made or any IRS adjustments. We suggest using your AGI from the prior year if your most recent return was filed within the last 4 to 6 weeks. If you filed last year's tax return after November 1, please use your AGI of the prior year tax return.

Choose one of the available tax years and enter your AGI.

*Tax Year Ending Dec 31 (Required):

*AGI (Required): Whole dollars only

Please select your preferred Username, Password and Personal Identification Number (PIN).
(You must type password and PIN twice)

Rules governing the creation of the Username, Password, and PIN have been created to further enhance the security of e-services. The most commonly encountered rules are identified below. [Select this link to see the full set of password and PIN rules.](#)

*Username (Required): Username must be 8 to 10 characters long, may contain letters and numbers only, case sensitive (read as uppercase only). Do not use your SSN/TIN.

*Password (Required): Password must be at least 8 characters, contain an uppercase and lowercase letter, a number and a special character, cannot be the same as the username.

*Re-enter Password (Required):

*PIN (Required): PIN must be 6 digits only, cannot be all the same digits.

*Re-enter PIN (Required):

Please select one question to be answered by you if you forget your username and you attempt to re-register with IRS. The question and answer should be unlikely to be known by other individuals. For example, do not select your street where you currently live or the car you own today.

*Question to Recover Username (Required): What is your mother's date of birth?

*Answer (Required):

Questions to unlock your account

*Question 1 (Required): In what city were you living at age 16?

*Answer 1 (Required):

*Question 2 (Required): What was your high school mascot?

*Answer 2 (Required):

*Question 3 (Required): What was your childhood nickname?

*Answer 3 (Required):

The information you provide is compared to IRS and SSA records to verify you are an actual person and not a computer, and therefore, what you enter must match the information you provided on your personal Federal Tax Return, i.e., enter your own Tax ID, not the District's Tax ID.

Confirmation of the Registration will be *mailed to your home address*.

Warning! Completing these (address) fields will change your address of record with the IRS.

6. Scroll to the end of the registration form & Accept the Terms.

Your Registration Obligations:

As an e-services user, you agree to provide true, accurate, current and complete information about yourself as prompted by the registration process and that you will maintain and promptly update this data to keep it true, accurate, current and complete. If you provide any information that is untrue, inaccurate, obsolete or incomplete, or there are reasonable grounds to suspect that such information is untrue, inaccurate, obsolete or incomplete, the IRS has the right to suspend or terminate your account and refuse any and all current or future use of e-services.

Member Account, Password and Security:

As part of the registration process, you selected a username, password and PIN. You are responsible for maintaining the confidentiality of this information. While it may be necessary to disclose your username or PIN to an IRS employee or other individual, you agree not to disclose your password to anyone. You are fully responsible for all activities that occur under your password. IRS personnel do not have access to your password and should never ask you for it.

You agree to immediately notify the IRS at 1-866-255-0654 (international callers use 512-416-7750) of any unauthorized use of your password or account, or any other breach of security and ensure that you exit from your account at the end of each session.

Limited Usage Agreement:

I agree that the IRS may deny me access to any or all electronic services, products and/or applications, at both the individual or business entity level, in the event IRS becomes aware of any activity that constitutes or appears to constitute misuse or abuse of any electronic services, products or applications.

If you do not accept the presented Terms and Conditions, you will not be granted access to e-services.

The registration information you entered will then be deleted and you will be returned to the e-services welcome page.

You may do either of the following:

- Select *Accept* to submit all your entries.
- Select *Decline* to discard all your entries.



If you experience any problems registering, [call the IRS Help Desk.](#)

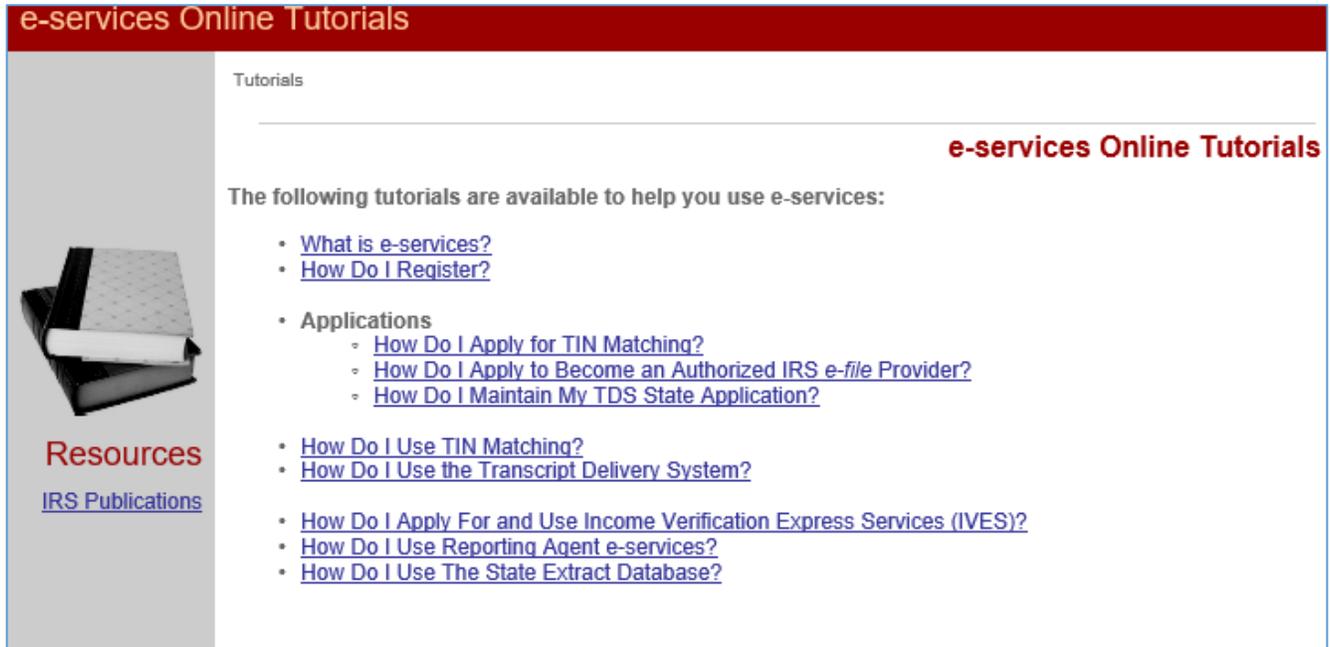
Contact the Help Desk

For more assistance with e-services, please contact the Help Desk. If you are calling from within the U.S., contact the Help Desk at 1-866-255-0654. International callers can contact the Help Desk by calling 01-512-416-7750.

Please have the following information available when you contact the Help Desk:

- The time that the problem occurred
- A description of the action you were trying to perform
- A description of what happened in response to your action
- The text and number of the error message you received (if applicable)

On-Line Tutorials screen:



Tutorials

e-services Online Tutorials

The following tutorials are available to help you use e-services:

- [What is e-services?](#)
- [How Do I Register?](#)
- Applications
 - [How Do I Apply for TIN Matching?](#)
 - [How Do I Apply to Become an Authorized IRS e-file Provider?](#)
 - [How Do I Maintain My TDS State Application?](#)
- [How Do I Use TIN Matching?](#)
- [How Do I Use the Transcript Delivery System?](#)
- [How Do I Apply For and Use Income Verification Express Services \(IVES\)?](#)
- [How Do I Use Reporting Agent e-services?](#)
- [How Do I Use The State Extract Database?](#)

Resources
[IRS Publications](#)

You can explore these tutorials before completing registration.

Learn in the Tutorials how to add an authorized or Delegated User, if desired.

>>>It is strongly recommended that all Districts submit a file to the BULK TIN Match program *before* adding *any* values to the SSN/EIN field in USAS.<<<

Please see IRS publication 2108A for additional details on the IRS TIN/Name matching program and the requirements for its use *before* using the TINMATCH program.

Use the TINMATCH program in USAS to generate a file to be uploaded to the IRS E-SERVICES BULK TIN Match program.

TINMATCH: USAS program

This is an entirely optional program that may assist those districts which have many 1099 vendors in determining the correct TIN type without having to manually review all W-9 forms on file.

This program creates a file in the format specified by IRS for Bulk TIN/Name matching. Only vendors that have a 1099 type and a 1099 ID, but have **no** TIN Type entered, will be included in the report. Additionally, the user can optionally decide to only select 1099 vendors with YTD total that meet the IRS requirements.

Using this program is recommended, at least initially, as it may significantly cut down on the number of vendors you will need to review and update.

The names included in the file will be determined in the same manner as the F1099 program. So, for vendors with "1099:" on the second name line, it will strip off the "1099:" and use that name in the file, otherwise it will use the 1st name line. There will also be a prompt for whether you wish to use the check name, if that exists. Answer that the same way you do when running the F1099 program.

Special characters other than hyphen and ampersand *will be stripped* from the vendor name included in the output file, as specified in IRS publication 2108A.

1. At the Menu prompt in PowerTerm, type **TINMATCH**
2. Answer the 2 questions just as you would when running F1099, on this single screen program. Press PF1 to Execute.

```
TINMATCH - Creates file for bulk IRS TIN/Name Matching servi

Enter the output file name for the bulk TIN/Name matching file.
Per IRS specs, do not enter any special characters in the file name
and the file extension must be .TXT

Output file TINMATCH.TXT
-----
Include vendors only if YTD Total meets IRS requirement? Y
Enter the following option the same as you will enter it in
the F1099 program:
Use check names when they exist? N

■

TIN/Name Matching
PF1 Execute      F10 Reset
F7  Help        F11 Save/Recall
F8  Exit
F9  Cancel
```

3. View the file TINMATCH.TXT in your PTR

Sample TINMATCH.TXT:

```
3;209402325;PROFESSIONAL MARKETING ASSOC;004928
3;141803009;RIFTON EQUIPMENT;005239
3;311815474;PIT TO PLATE BBQ;005381
3;464129268;WAYCROSS COMMUNITY MEDIACPB;006903
```

The file contains:

- 3 = Unknown (blank field) SSN or EIN
- Tax ID
- Vendor Name
- Vendor Number

4. FTP the file to your computer. Do not rename the file.

Upload File to IRS e-Services Bulk TIN Match Program

Log into the IRS.gov e-Services and complete the Bulk Request screen.

NOTE: The IRS.gov website has been updated and the upload screens (which can only be viewed after user login) may look different than what is presented below.

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 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

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.

Upon submission, you'll see this 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 .bt file.

Thank you for using the TIN Matching system

Date: 04/17/2003 Tracking Number: 11875

Make note of the Tracking Number.

When the BULK TIN submission results are ready, you'll receive an email notice.

Log back into the system and retrieve the report. It will **only remain available for 3 days**, after which it will be *purged*.

Sample Bulk report *received from IRS e-Services*, which will contain no column headers:

3	611401340	JOHN R GREEN LLC	12400	7
3	260028406	HOBART SERVICE LLC	14130	3
3	311775230	AQUA SCIENCE LLC	14770	7
3	311674489	QUEEN CITY TRANSPORTATION LLC	16640	7
3	261181509	DAIRYMENS MILK CO LLC	19700	3

Open the report in Excel. The report will contain your upload file information as well as an additional column to the right of your data containing a numeric code.

“0” – indicates the name/TIN combination matches IRS records.

“1” - indicates TIN was missing or TIN is not a 9 digit number.

“2” – indicates TIN entered is not currently issued.

“3” – indicates the name/TIN combination do not match IRS records.

“4” - indicates an invalid TIN Matching request.

“5” – indicates a duplicate TIN Matching 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 DMI 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/NC database.

“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 DMI databases.

1. **PRINT OUT** the resulting IRS report for your records, noting the date received on it.
2. If you save the file to your server, make sure to name the file to include the date you received the report.
3. **We recommend preserving the data exactly as received. Copy the worksheet to a 2nd worksheet within the Excel file. Sort and add information and notes into the 2nd worksheet *only*.**
4. Sort the 2nd worksheet in your file by the column containing the Code.
5. For vendors with **Code 6**, change Code to **S**.
6. For vendors with **Code 7**, change Code to **E**.
7. For vendors with **Code 1 through 5, or Code 8**, you will need to consult the W-9 you have on file and/or contact the vendor.
 - a. Edit your USAS vendor file accordingly (correction to Name and/or Tax ID fields).
 - b. Use the Interactive TIN Match program on the IRS.gov e-Services site to individually *verify* the new information.
 - c. Print a screenshot of the Interactive TIN Match result and attach it to the W-9, again, noting the date that result was received on the printout.

Use IRS e-Services Interactive TIN Match Program

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.

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.

Sample Interactive Results screen:

 **Internal Revenue Service**
United States Department of the Treasury

e-servicesOn-line TutorialsHelpMailboxSign out

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.

1. **PRINT OUT** a screenshot of the resulting IRS report for your records, noting the date received on it.
2. Attach that printout to the W-9 for that vendor.
3. Once your vendor files are initially updated, then, for each new vendor you add to your system, use the Interactive Tin Match program to look up and verify each individual vendor.

>>> **If even *one* 1099 vendor (for which you are preparing to issue a 1099) does not have the SSN/EIN field completed, you will be *unable* to submit or print *any* 1099's.** <<<

Update your Vendor File with values for the SSN/EIN field per report

1. If you do not have many 1099 vendors to update, enter the values in USASCN/VENSCN for each vendor manually.

Or:

2. Request HCCA upload the file to update your vendor file. Create a Cherwell Helpdesk ticket, attach your file to it, & request **HCCA** upload it to your vendor file to update the SSN/EIN field in USAS.

Sample Upload File saved as csv for USAS:

	A	B	C
1	VENDOR		TIN_TYPE
2	000001	US BANK	E
3	000004	AIRGAS GREAT LAKES INC	E
4	000019	CINCINNATI ENQUIRER	E
5	000029	FLAGHOUSE INC.	E
6	801212	Bubba Smith	S
7	801318	TERRY SMITH	S

NOTE: In the above example, column B does not contain a header.

Due to the USAS TINMATCH program stripping certain characters from name fields and using 2nd lines of vendor names containing "1099:" to satisfy IRS formatting and matching, you will *not* want your upload file to modify your existing vendor names.

To prevent updating the Vendor Name 1 field in USAS, either omit the vendor name column completely or simply omit the column header.

When ready to enter a NEW vendor in USAS

Use the IRS e-Services Interactive TIN Match program at that time to verify information.

- a. Use e-Services TIN Match programs to verify vendor TIN Type only for those vendors who may receive a 1099
- b. Print out screenshots of each Interactive report & staple to vendor W-9

At the End of Each Calendar Year

Examine vendor file for any vendors meeting 1099 criteria that have a blank SSN/EIN field

1. Run F1099 (do NOT create Tape) to look for Error messages
Or:
2. Run TINMATCH in PowerTerm

SSN/EIN Field & Merging Vendors in VENCHG:

1. A mismatch between the 2 vendors on the SSN/EIN field produces no warning & does not stop a merge in VENCHG.
2. The value of the SSN/EIN field on the Merged To Vendor is *unaffected* by the merge.
3. To avoid submitting a vendor more than once to the IRS TIN Match program, make sure the Merged To Vendor maintains the desired value for the SSN/EIN field after the merge.

Therefore, when merging vendors, not only should the user *first* ensure in USAS that both vendors are **Active** but must also ensure that the vendors have all the same:

1. Tax ID
2. Tax ID Type
3. SSN/EIN Value