

IRS e-services on-line name / TIN matching program

The purpose of this program is to allow participants to check the TIN furnished by vendors against the name / TIN combination contained in the IRS database.

When UWSA submits 1099-Misc tax information to the IRS, the IRS sends back a list of vendors where the combination of our vendor name / TIN does not match up with the IRS's records.

UW System name / TIN mismatch statistics by tax year:

<u>Tax year</u>	<u># of mismatches</u>
2007	338
2008	419
2009	852

The IRS assesses penalties of \$50 per mismatch. For vendors on the list, we are required to send letters requesting a completed W-9, and campuses then update the vendor files. If vendors do not return updated information, a hold payment and a comment is placed on the vendor file to indicate that an updated W-9 is needed before making a future payment. If we do not get updated information, we are required to backup withhold at a rate of 28% (see IRS Publication 1281 for further details). The mismatches result in hours of follow-up, both centrally and at the campuses to correct these problems.

The IRS's on-line name / TIN matching program allows us to check for a match prior to printing and mailing 1099's to vendors, and filing with the IRS (IRS Publication 2108-A). The matching program will help avoid TIN errors, penalties, and reduce the number of backup withholding notice required under IRS code.

Users of the program can submit name / TIN requests in a bulk file, or on a real-time interactive page. UWSA is working on programming to send bulk file requests on a regular basis. Our expectation is to send this quarterly. Campus representatives could be added under our UW System EIN, and access to the interactive program would be very useful to check W-9 information from vendors. This program is for 1099 purposes only. The IRS does not currently charge a fee for the TIN Matching Program.

Sample interactive matching request page:

The screenshot shows the 'Interactive TIN Session: Interactive Request' page. At the top, there is a navigation bar with links for 'e-services', 'On-line Tutorials', 'Help', 'Mailbox', 'Sign out', and 'Contact Us'. Below this is a header for the session. The main content area contains instructions to enter up to 25 TIN and Name combinations. There is a section titled 'TIN and Name Combination' with a dropdown menu for 'TIN TYPE (Required)' set to 'Unknown', and input fields for '*SSN/EIN (Required):' and '*Name (Required):'. Below these are instructions to select 'Add' or 'Clear'. At the bottom, there are 'Submit' and 'Cancel' buttons. A footer link for 'e-services Privacy Policy' is also visible.

Results page (returned instantly):

The screenshot shows the 'Interactive TIN Session: Interactive Results' page. It features the same navigation bar as the request page. The main content area provides instructions on how to interpret the results, including a list of match indicators (0-8) and their meanings. An important note states that results are no longer available for viewing after leaving the screen. A paragraph explains that the TIN Matching system allows for verification of taxpayer information and that a waiver from penalties may be granted under certain conditions. At the bottom, there is a table with one row of results.

1	SSN	111-11-1111	John Doe	2
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Registration for IRS on-line matching program (two steps)

Step 1: Campus reps apply to become a user of IRS e-services at <http://www.irs.gov/>. Click e-file link. Under Tax Professionals click e-services link.

After receiving your application, the IRS will issue a registration confirmation code to you via the U.S. Postal Service. You must log back into the e-services web site within 28 days of your registration submission and enter this confirmation code to complete the registration process.

Campus reps need to supply the following info to complete e-services on-line registration:

- Legal name (verified with IRS & SSA records)
- Social Security Number (verified with SSA records)
- Date of birth (verified with SSA records)
- Telephone number
- E-mail address
- Adjusted Gross Income (AGI) from either your current year or prior year filed tax return (verified from IRS records)
- Username.
- Password and PIN.
- Reminder question to recover a forgotten username
- Home mailing address (verified from IRS records).

Step 2: UWSA adds campus rep as delegated user under UW System's EIN.

UWSA will need:

- Name
- SSN
- Phone
- Email
- Location (Campus)

Once UWSA adds campus rep, name / TIN matching can begin.