

Internal Revenue Service Name Controls

The IRS checks whether a Name/Taxpayer Identification Number (TIN) combination is correct by matching it against a file containing all social security numbers (SSN) issued by Social Security Administration (SSA) and against a file containing all employer identification numbers (EIN) issued by IRS. Then we compare the Name Control (if provided) on the payee document to the Name Control on file. If a Name Control is not provided, we develop it from the name(s) provided on the first two name lines (up to 40 characters for each name line including spaces) of the information return. If we can match a developed Name Control to the Name Control in our records, we consider it to be correct. If no match is found using this process, we consider the Name/TIN combination to be incorrect.

A Name Control consists of up to four characters.

The Name Control generally consists of the first four characters of the surname, corporation, trust name or number. Disregard blanks between letters in the last name. Omit punctuation marks, titles and suffixes. Exclude the word "the" when followed by more than one word.

Before you determine the Name Control, take the following into consideration.

- (a) The first position can only be alpha and numeric characters, A-Z and 0-9.
- (b) Positions 2, 3, and 4 can be alpha and numeric characters A-Z and 0-9; the ampersand (&), hyphen (-) and blanks are the only special characters allowed.
- (c) Intervening spaces between characters are not allowed.

Individuals

We develop a Name Control for an individual from the last name on the return. For example:

Ralph **Teak**
Dorothy **Willow**
Joe **McCedar**

If an individual has a hyphenated last name, we develop the Name Control from the first of the two last names. For example:

Joan **Cedar**-Hawthorn
Victoria **Windsor**-Maple

For joint names, regardless of whether the payees use the same or different last names, we develop the Name Control from the primary taxpayer's last name. For example:

Joseph **Ash** & Linda Birch
Edward & Joan **Maple**

Reminder: If a taxpayer has changed his or her last name, for instance, due to marriage, he or she SHOULD inform the Social Security Administration (SSA) of the name change.

Hint: On name line one of the tax form, the taxpayer should enter his first name and new last name (if the change has been made with SSA), or his first name, former last name, and new last name (if the change has not been made with SSA).

John **Lea**-Smith
John **Di Angelo**
John **O'Neil**
John **En**, Sr.
Joe **McCarty**

Hint: Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Give particular attention to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

Pedro **Paz**-Ayala
Abdullah **Allar**-Sid
Juan **de la** Rosa Y Obregon
Jose **Alvarado** Nogales
Donald **Vander** Neut
Otto **Von Wodtke**

Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female). The last name Nguyen is common.

Binh To **La**
Kim Van **Nguyen**
Nhat Thi **Pham**
Jin-Zhang **Qui** & Yen-Yin Chiu

Sole Proprietors

We generally develop the Name Control (first name line) from the last name on the tax return. For example:

Mark Hemlock
The Sunshine Café

Karen Birch
Ace Computer Co.

Hint: Payers may enter a Sole Proprietor's business, trade, or "doing business as" name on the second name line of the information return. However, the individual name must be provided on the first name line. When individual name is provided on the first name line as shown above, the Sole Proprietor can provide either SSN or EIN (TIN) information.

Estates

We develop the Name Control for a decedent's estate from the decedent's name on the first name line on the information return. The decedent's name may be followed by the word "Estate." (The TIN should be the one that was assigned to the estate.) For example:

Frank White Estate
Alan Greene, Exec.

Estate of Frank White
John Black, Exec.

Trusts and Fiduciaries

We generally develop the Name Control for a trust or fiduciary account from the name of the person in whose name the trust or fiduciary account was established. For example:

Jonathan Periwinkle
Irrevocable Trust
FBO Patrick Redwood
Chestnut Bank, Trustee

Appletree Trust Co. Trustees
U/W of Kate B. Crabapple Dec'd
(FBO Edna M. Rose)

Memory Church

Endowment Trust
John Waxbean, Trustee

Partnerships

We develop the Name Control for a partnership from the trade or business name of the partnership; if there isn't any, we develop the Name Control from the last name of the first partner listed on the original Form SS-4 (which was used to apply for the EIN). For example:

(The) **Oak Tree**
A.S. Greene, K.L. Black & O.H. Brown, Ptrs.

Bob **Orange** & Carol Black, et al Ptrs.
d.b.a. The Merry Go Round

E.F. **Brown**, M.S. White & T.J. Green, Ptrs.
The Brown & White Company

Other Organizations

We develop the Name Control for other organizations from the entity's name on the original Form SS-4 (which was used to apply for the EIN).

St Bernard's Methodist Church
Building Fund for St. Bernard's Church

ABC Company
Main Street Store

NOTE: Extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., and apostrophe etc.), may be dropped during the development of Name Controls. For example, we dropped the period in St. Bernard's Methodist Church.