



TIN Matching

Using the TIN Matching service offered by the IRS at no cost can help you get rid of any mismatches you have now. If you report an incorrect Name/TIN to the IRS the penalty can be up to \$50 for each mismatch.

TIN – Taxpayer Identification Number

There are four types of U.S. taxpayer identification numbers (TIN's).

- Social Security Number (SSN) issued by the Social Security Administration
- Employee Identification Numbers (EIN) issued by the IRS.
- Individual Taxpayer Numbers assigned by the IRS.
- Adoption Taxpayer Identification numbers issued by the IRS.

Property Managers generally only deal with the first two when reporting on the 1099 Misc form to the IRS - the SSN for owners and non-incorporated vendors and the EIN for Partnerships, LLC's, and vendors.

What constitutes a mismatch?

If the name reported does not exactly match the name in the IRS/SSA file it is considered a mismatch. A missing middle initial or the word "and" instead of an "&" is a mismatch.

We recommend that you have on file a W9 from every owner and vendor and enter their tax name in PROMAS exactly as is on the W9.

What is TIN Matching?

TIN Matching is an IRS e-Services program that allows you to verify the name and TIN combination given to you by your clients and vendors. The service is offered to payers and authorized agents who submit form 1099 MISC. There are two services available: Interactive TIN Matching for doing up to 25 payee TIN and name combinations against IRS records and Bulk TIN Matching for using a CSV file in the IRS prescribed format.

What is the process for enrolling in TIN Matching?

Initially, you must register on-line with e-Services using your social security number and create a User Name, Password and PIN that will allow you access to the system electronically. Once the on-line registration is completed, you will receive, mailed to your home address, a confirmation number that you must validate on-line within 28 days of the initial registration. Once you are confirmed as an individual with the IRS website, you must register your company with its EIN. This will link you to your company as its authorized representative with the IRS. After you have completed the two registrations you can begin using Interactive or Bulk TIN Matching.

Detailed information about how to register for e-Services and apply for TIN Matching is available 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.

How can 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.

What should you do when the IRS reports that you have a mismatch?

First, contact the owner to get the correct information. Have the owner provide you with a W9 and then use the interactive TIN Matching service to verify that it is correct. Using the name provided by the owner on the W9 does not guarantee you won't get a mismatch, but the IRS will waive the penalty if you have the W9. The steps to correct a 1099 can be found at: <http://www.promas.com/pdf/correct1099-TIN369.pdf>.

Additional information about the on-line Taxpayer Identification Number (TIN) Matching Program can be found in IRS publication 2108A.

How do I create the file in PROMAS?

1. Go to <<Mailings, Tax Reporting>>.
2. If this is the first time you have been in the function for the year, click <All Returns>, then <Reload Returns>, then <Start Over>.
3. Click on <Generate Tax Files>, then <Generate TIN Matching File>. A file named IRSMatch.txt will be created and a message displays so you can open the file location.