



Taxpayer Identification Number (TIN) Matching

TIN Matching is part of a suite of internet based pre-filing e-services that allow "authorized payers" the opportunity to match 1099 payee information against IRS records prior to filing information returns. An authorized payer is one who has filed information returns with the IRS in at least one of the two past tax years. Interactive TIN Matching will accept up to 25 payee TIN/Name combinations on-screen while Bulk TIN Matching will allow up to 100,000 payee TIN/Name combinations to be matched via a text file submission.

Both programs will:

- Match the payee with W-9 name and TIN with IRS records;
- Decrease backup withholding and penalty notices;
- Reduce the error rate in TIN validation.

The TIN Matching system is accessible 24 hours a day, 7 days a week. Support services include an on-line tutorial to assist customers with the registration, application and TIN Matching process. E-services customer assistants are also available toll-free at 1-866-255-0654, 7:30 a.m. to 7:00 p.m., EST, Monday through Friday.

E-services users must register to have access to products such as TIN Matching. To get started using TIN Matching, please visit our [e-services](#).