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Purpose of TIN Matching

TIN Matching (TINM) allows a payer to verify that the TIN and Name combination provided to them matches IRS records.

- **Interactive TIN Matching-** allows a payer to receive an immediate on-screen response for up to 25 TIN and name combinations submitted.
- **Bulk TIN Matching-** allows a payer to upload a file containing up to 100,000 TIN and Name combinations and receive results to their mailbox within 24 hours.

Note: TIN Matching cannot be used to search for a particular taxpayer identification number assigned to an individual or business. The TIN and name combination must be submitted as they were provided to the payer by the individual or business.

Bulk/Interactive TIN Matching

Select 'Access TIN Matching' from the e-Services page on irs.gov to access either 'Bulk' or 'Interactive TIN Matching' you must first sign in.

The screenshot shows the IRS website's 'Taxpayer Identification Number (TIN) Matching' page. The page features a blue header with the IRS logo and navigation links for 'Help', 'News', 'English', 'Charities & Nonprofits', and 'Tax Pros'. Below the header is a navigation bar with links for 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions', along with a search bar. The main content area is titled 'Taxpayer Identification Number (TIN) Matching' and includes a breadcrumb trail: 'Home / Tax Pros / Taxpayer Identification Number (TIN) Matching'. On the left side, there is a vertical menu with links for 'Enrolled Agents', 'Annual Filing Season Program Participants', 'Enrolled Retirement Plan Agents', 'Certified Professional Employer Organization (CPEO)', 'Enrolled Actuaries', 'E-File Providers', and 'Modernized e-File'. The main content area is divided into three sections: 1. 'Apply for TIN Matching', which explains that this is a pre-filing service for payers and authorized agents, and provides a link to 'Access TIN Matching Application'. 2. 'TIN Matching', which explains that this service allows users to validate TIN and name combinations before submission, and provides a link to 'Access TIN Matching'. 3. 'Secure Object Repository (SOR)', which explains that users can retrieve transcripts and TIN Matching results from a secure mailbox, and provides a link to 'Access SOR'. Each of these three sections includes a note that login credentials are required. At the bottom of the page, there is a link to 'Back to e-Services'.

[Home](#) / [Tax Pros](#) / Taxpayer Identification Number (TIN) Matching

Taxpayer Identification Number (TIN) Matching

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

This is a pre-filing service only offered to payers and/or their authorized agents who submit information returns. It enables validation of TIN and name combinations prior to submission of the information return. Interactive or bulk options are available.

Payers must be listed on the IRS Payer Account File (PAF) database to participate. Refer to [Pub. 2108A, On-Line Taxpayer Identification Number \(TIN\) Matching Program](#) for complete information.

Apply for TIN Matching

To participate in TIN Matching as an authorized payer of income subject to backup withholding an application must be completed.

[Access TIN Matching Application](#)

*requires login credentials

TIN Matching

Validate TIN and name combinations prior to submission of the information return. Interactive and bulk options are available.

[Access TIN Matching](#)

*requires login credentials

Secure Object Repository (SOR)

Retrieve transcripts and TIN Matching results from the secure mailbox.

[Access SOR](#)

*requires login credentials

[Back to e-Services](#)

Identify the Information Needed for a TIN Matching Request

Before you can complete a TIN Matching request you will need the following information:

Interactive TIN Matching:

- For a business, an Employer Identification Number (EIN) and the legal name of the business associated with the TIN.
- For an individual, a Social Security Number (SSN) and the individual's name (First, Last, Middle).

Bulk TIN Matching:

- **A Semi-Colon Separated Value text (.txt) file** listing the information outlined above for as many as 100,000 TIN and Name combinations

Note: You must have a completed TIN Matching Application prior to submitting a TIN Matching request. See the TIN Matching Application on the e-Services page on [irs.gov](https://www.irs.gov) for more information.

Access TIN Matching

When you sign into e-Services you will be asked to select an organization. An organization is a profile under which you will work in e-Services. Think of an organization as the 'door' you are opening to an e-Services session. You could open multiple 'doors' depending on how many organizations you are affiliated with.

There are two general types of organizations you may choose:

- **Individual** - Every e-Services user has an Individual. Under this profile, you may edit your registration information or complete a new application

Organization Roles - Authorized users of e-Services products will also have one or more Firm Personalities. For example, when completing a TIN Matching request, you will want to choose a Firm with the Application Type TINM.

- **Short ID** - When completing TIN Matching requests, you may need to notate your Short ID. Your Short ID is located at the top right corner of your 'Select Your Organization' page.

An official website of the United States Government

IRS Kurt Priorityr | Short ID: VPGAQT507 | Logout

Select Your Organization

Select the organization you will represent in this session. Each item below represents an organization for which you are authorized to perform work. By selecting an organization, you are logging in as an authorized user of that organization and will be able to perform work for only that organization. You may represent yourself by selecting Individual. You may filter organizations to narrow down the choices based on matching text.

Individual
Select "Individual" to represent yourself as an individual. No organization-specific authorizations will be granted.

Individual

Firm Roles
Select a Firm to represent your organization across all locations.

Filter Firms
Filter by legal name or application type

Selection	Firm	Application Type
Select	GARNER & ASSOCIATES	eFile

Showing 1 to 5 of 5 entries Previous 1 Next

Organization Roles
Select an Organization to represent a specific role for your organization's location.

Filter Organizations
Filter by business name, address, or application type

Selection	Organization	Application Type
Select	GARNER & ASSOCIATES 536128 TM App Test, 123 Main St, Austin, TX 78759	TIN M

Showing 1 to 10 of 14 entries Previous 1 2 Next

IRS Privacy Policy | Accessibility

Note: Until the application is in completed status, Principals and Responsible Officials should select the Individual.

Access TIN Matching Cont.

After selecting your organization, you will be brought to the ESAM Landing Page where you have the option to ‘Sign Out’, ‘Manage Account’, or ‘Switch Organization’

- ‘Sign Out’ allows you to log out of ESAM.
- ‘Manage Account’ allows you to edit your profile with the credentialing service provider.
- ‘Switch Organization’ allows you to return to the Select Your Organization page.

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External Services Authorization Management

Welcome to the External Services Authorization Management Web Application. Please select an existing application. The application will ask you for information regarding your Firm/Organization and personal information of the users on the application.

New Application

You will have the opportunity to save your application if you do not have all the required information. Once the application is saved, you may come back and revise the application at your convenience. When all of the information is entered, you will be allowed to submit the application for review by the Internal Revenue Service. The IRS will process your application and send you a notification of the application status.

SEARCH

Since you are associated with more than 20 applications, please select "Search" and use specific criteria available to limit your search and find the application(s) you are looking for.

Bulk/Interactive TIN Matching

Select which type of TIN Matching session you want to complete either Interactive or Bulk TIN Matching session.



The screenshot shows the IRS website's TIN Matching interface. At the top left is the IRS logo. A navigation bar contains links for 'e-services', 'Online Tutorials', 'Mailbox', 'Profile', and 'Contact Us'. Below this are two main options, labeled 'A' and 'B'. Option A is 'Interactive TIN Session', which allows submitting up to 25 TIN/Name combinations for an instant response. Option B is 'Bulk TIN Session', which allows submitting up to 100,000 TIN/Name combinations and receiving results within 24 hours. Each option has a 'BEGIN' button with a right-pointing arrow. At the bottom, there are links for 'IRS Privacy Policy' and 'Privacy Notice', with the version number 'version 22.7.0+20'.

A
Interactive TIN Session

TIN Matching allows a payer to submit a TIN/Name combination to be matched against IRS records. With Interactive TIN Matching, you can accomplish this interactively and receive an instant response for up to 25 TIN/Name combinations at a time.

BEGIN INTERACTIVE TIN SESSION >

B
Bulk TIN Session

TIN Matching allows a payer to submit a TIN/Name combination to be matched against IRS records. With Bulk TIN Matching, you can submit an electronic file of as many as 100,000 TIN and Name combinations and receive matching results by email within 24 hours.

BEGIN BULK TIN SESSION >

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version 22.7.0+20

Submitting Interactive TIN Matching Requests

Interactive TIN Matching allows you to match a TIN and name combination with IRS records and returns an immediate on-screen result.

You can match an individual's name with an SSN and/or a firm's business name with an EIN.

Read the TIN Matching Terms of Agreement carefully. By selecting the 'Accept' button, you are agreeing to abide by the terms outlined on this page.



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TIN Matching Terms of Agreement

I understand that by accepting these Terms of Agreement, I will comply with the provisions stated herein to use the TIN Matching Program. As a user of this program, I agree:

1. To match only those TINs, names and/or name controls provided by a payee for transactions which might receive a reportable payment as defined under section 3406(b)(1) of the Internal Revenue Code (payments subject to backup withholding provision).
2. If I am an 'Authorized Agent', I have the written authorization of a payer as described in the TIN Matching Revenue Procedure to collect and match TINs, names, and/or name controls on behalf of the payer.

Under the penalties of perjury, I declare I have examined the above information and believe the information I have provided you is true and correct.

You may do either of the following:

- Select *Accept* to accept the above terms.
- Select *Decline* to reject the above terms.

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Interactive TIN Matching Session

The Interactive Request requires a name and a TIN to be entered.

Drop menu under TIN Type includes:

- Employer Identification Number (EIN) or Social Security Number (SSN)
- Unknown- select this option if you are unsure of whether you have an EIN or SSN
- Enter the requested information based on your choice of TIN Type and select 'Add'. You can add up to 25 name/TIN combinations.
- The TIN Type will display as EIN, SSN or Unknown in the table, when you have all the TIN/name combinations entered, select 'Submit'.

The screenshot shows the IRS website interface for the 'Interactive TIN Session: Interactive Request'. At the top, there is the IRS logo and a navigation bar with links for 'e-services', 'Online Tutorials', 'Mailbox', 'Profile', and 'Contact Us'. The main heading is 'Interactive TIN Session: Interactive Request', followed by the instruction 'Enter up to 25 Taxpayer Identification (TIN) and Name combinations in the fields provided.' Below this is a section titled 'TIN and Name Combination'. It contains three required fields: 'TIN Type (Required)' with a dropdown menu currently set to 'Unknown', 'SSN/EIN (Required)' with an empty text box, and 'Last Name or Business Name (Required)' with an empty text box. A mouse cursor is visible over the 'Last Name or Business Name' field. Below the fields are two buttons: 'ADD' and 'CLEAR'. A message states 'Table is empty! Please add new items.' Underneath, a section titled 'When you have finished, you may:' includes two instructions: 'Select Cancel to discard your work and return to the TIN Matching home page.' and 'Select Submit to perform the TIN Matching request.' At the bottom of this section are two buttons: 'CANCEL' and 'SUBMIT >'. The footer contains the text 'IRS Privacy Policy | Privacy Notice version 22.7.0+20'.

Interactive TIN Matching Session, cont.

- TIN Matching does not provide an individual's SSN or a business' EIN. It verifies whether the information you enter matches the IRS records.
- You must provide the TIN and name to determine whether there is a match.
- After submitting, IRS records are searched, and results are returned immediately on-screen.
- Select Cancel to continue working in e-Services.

Helpful Hints

Due Diligence: Using the TIN Matching system allows you to verify the accuracy of taxpayer TIN and name information prior to submitting information to IRS.

Filers may prove due diligence by providing a copy of the 'Print Screen' of their Interactive Results to receive a waiver from proposed penalties.

Retrieve Interactive TIN Matching Results

There are nine possible results from your request:

- 0 TIN and Name match
- 1 TIN was missing or was entered incorrectly
- 2 TIN entered is not currently issued
- 3 TIN and Name do not match
- 4 Invalid TIN matching request
- 5 Duplicate TIN matching request
- 6 TIN Match found only on SSN; TIN type is (3-Unknown)
- 7 TIN Match found only on EIN; TIN type is (3-Unknown)
- 8 TIN Match found on both SSN and EIN; TIN type is (3-Unknown)

Once you have reviewed the results you can return to the TIN Matching main page to start another request.

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.

ID	TIN Type	TIN	Name	Result Code
1	SSN	000-55-2222	DRAGON	2

Bulk TIN Matching Session

Create a Bulk TIN Matching file to validate up to 100,000 TIN/Name combinations in one session.

Results are delivered to your Secure Object Repository (SOR) mailbox within 24 hours.

The file must be in a text (.txt) format for processing.

Note: The only special characters allowed in the TIN Name field are hyphens, ampersands, or spaces

Bulk TXT file format:

TIN TYPE; TIN NUMBER; ACCOUNT NUMBER (optional)

Taxpayer Identification Number (TIN) Type is a one-digit number.

‘1’ Represents an Employer Identification Number (EIN)

‘2’ Represents a Social Security Number (SSN)

‘3’ Represents an ‘Unknown’ TIN type

TIN Number -a nine-digit SSN or EIN for the taxpayer

TIN Name- the individual’s full name or business name.

Enter a minimum of 1 character and max of 40 characters

Account Number- an optional field which may contain a payer-provided number.

Bulk TIN Matching Session

After generating your file, upload the file into the system. To upload, you will click on 'Browse', select the file for upload. To be notified when the file is completed, enter your email address. After completing validation, you will select 'Submit' to upload for processing.



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Bulk TIN Session: Bulk Request

Enter the file name of the .txt file containing the TIN/Name combinations to be matched.

No file chosen

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.

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Bulk Response Acknowledgement

After uploading your file, the system will return the Bulk Response Acknowledgement Page.

To submit another set of TIN and Name combinations, click Submit Another Request.

Click the Done button to return to the TIN Matching Landing Page.

Bulk TIN Session: Bulk Results

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 .txt file.

Thank you for using the TIN Matching System.

Date	Tracking Number
08/25/2022	600100023942

You may do either of the following:

- Select *Submit Another Request* to submit more bulk TIN/Name combinations.
- Select *Done* to return to the TIN Matching home page.

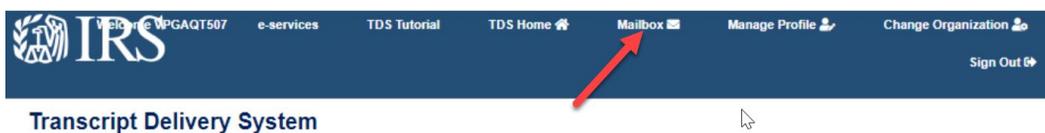
SUBMIT ANOTHER REQUEST

DONE



Be sure to record your Tracking Number.

Results are sent to your Secure Mailbox located in the upper right corner of the blue banner.



Trouble shooting Bulk TIN file common errors

Your data in the file must be in text (.text) format.

Example of data format:

3;123456789;John Doe;

Below are some things you can try if you are receiving a line 1 error when submitting your bulk file.

From the top line menu, click File > Save As and look at the:

File Name: It must not have any special characters, only spaces. It must end with lower-case dot txt (filename.txt). Often seen with EC 20000,81. Courier font works best. Is the file name too long? 40 characters Shorten it up.
--

File Type: It must be a Text Document (*.txt).
--

Encoding: It must be ANSI

From the top line menu, click File > Select All and look at the (Control A):
--

Highlighted areas: It must not extend beyond the actual characters. If it does, that means there are “hidden characters” or blank lines – these need to be deleted. Only actual text should be highlighted when doing Select All. There should be no extra spaces between field separators.

Looking at the data in the file, check the following:
--

Flush with the left-hand side: Must be a 1, 2 or 3 followed by No Space, Semicolon
--

Next: The nine-digit TIN, no hyphens – just numbers, followed by No Space, Semicolon
--

Next: The entity name – maximum of 40 characters. May can contain a space, an ampersand, and a hyphen – no other special characters (, / ‘ “ “ ! *), followed by No Space, Semicolon
--

Next: Can be an optional account number that they would assign
--

Each line must contain exactly three Semicolons

Make sure there is not a hard return at the end of the file.
--

Move the cursor to the end of the file by moving the cursor all the way to the bottom with the keyboard’s arrows.

The cursor should be flashing after the last character of the last line – NOT on the left as if to start a new line.
--

96 Hour Lock out

If you exceed the allowed number of attempts your account access is locked out for 96 hours.

You may see the error message 'TIN Matching function is suspended due to security violation' when the lock out occurs.

Lock outs occur in the Interactive TIN Matching Sessions and/or the Bulk TIN Matching Sessions.

If you get locked out while doing a Bulk TIN Matching session you will not receive the results but will receive a message in your secure mailbox with the submission tracking number and a message stating, you are locked out.

If a TIN is repeated 5 times within a 24-hour period (Same or Multiple Names used)