

## 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 **Hem**lock  
The Sunshine Café

Karen **Bir**ch  
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 **Peri**winkle  
Irrevocable Trust  
FBO Patrick Redwood  
Chestnut Bank, Trustee

Appletree Trust Co. Trustees  
U/W of Kate B. **Crab**apple 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 T**ree  
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 B**ernard's Methodist Church  
Building Fund for St. Bernard's Church

**ABC C**ompany  
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.**

# ***NAMING CUSTOMS AND IMMIGRATION STATUS***

Appendix B

## ***NAMING CUSTOMS***

International names can be a challenge in many ways. Pronunciation may be difficult. Spelling may be unusual, and the concept of “first” and “last” name varies by country. International students and scholars are very patient during your attempts to obtain their “correct name”.

For federal income tax purposes, **the most important rule to remember is that the name on the tax papers must match the records on file with the Social Security Administration or with the Internal Revenue Service ITIN unit.** When advising students and scholars, instruct them to use their name in the same order as it appears on their Social Security card or ITIN letter.

The following information is for reference purposes and to help you have a better understanding of naming customs.

## ***GENERAL ORIENTAL NAMING CUSTOMS***

Oriental or Southeast Asians often use their family name first. Chinese, Vietnamese, and Cambodian persons use their names in a pattern directly reversed from the way of naming in the U.S.

The words “Van” and “Thi” appearing in the middle of the names are not given names. They are to identify gender. “Van” indicates a male. “Thi” is female. These words should be included as the middle name.

### **Example:**

Nguyen Thi Mai

Nguyen is the family or “last” name

Thi is the middle name indicating the person is female

Mai is the given or “first” name.

In the example above, when completing the tax return for Mai, you would follow the order that her name appears on her Social Security card.



## ***INDONESIAN NAMING CUSTOMS***

People from Indonesia may have only one name. In that case, use “FNU” (First Name Unknown) for the first name.

## ***PORTUGUESE AND BRAZILIAN VARIATIONS OF PORTUGUESE NAMING CUSTOMS***

The Portuguese Code of Civil Registry provides that full Portuguese names shall never consist of more than six names (words). Except for noble families, names are generally restricted to four words. Three given names is not unusual. The legitimate offspring of a Portuguese couple would include the surnames of both parents, neither of which is considered a middle name. In the case of a child born out of wedlock, the surname of the mother is used. Portuguese usage places the family name last. Diminutives are used extensively in Portuguese. Certain names are very popular and appear frequently. Many Portuguese use only the part of their name that will distinguish them from others.

## ***SPANISH NAMING CUSTOMS***

A great number of Spanish given names contain more than one word. Multiple words should be considered part of one name (Maria de los Angeles = Maria Angeles). A great many Spanish given names have equivalent nicknames which are commonly used as a first name, but should not be used for tax purposes. A man named Jose might be known as Pepe. On the tax return, use the name Jose.

## ***IMMIGRATION STATUS***

Non-immigrants must enter the U.S. with a visa that matches their requested immigration status. Immigrant status can change without a new visa being issued. Failure to obtain a visa results in illegal alien status. For income tax purposes, we are only concerned with residency status according to the tax laws and the amount of earnings. If someone is in the country illegally and has earned money, they still need to file a tax return.

The following information may help you understand some of the terminology you will encounter when working with international students and scholars.