

OUS Fiscal Policy Manual

Taxpayer Identification Number (TIN) Matching

Section: General Operations

Number:
56.550

Title: Taxpayer Identification Number (TIN) Matching

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POLICY

.100 POLICY STATEMENT

TIN Matching is an Internal Revenue Service (IRS) internet based pre-filing e-service that allows authorized payers the opportunity to match 1099 payee information against IRS records prior to filing information returns. The TIN matching process will match the payee with the W-9 name and TIN with IRS records; decrease backup withholding and penalty notices; and reduce the error rate in TIN validation. Utilizing this service will improve the accuracy of OUS institutions' vendor master database. This policy outlines responsibilities for System personnel to comply with IRS requirements.

.110 POLICY RATIONALE

OUS seeks to ensure that the responsibilities related to compliance with IRS TIN Matching pre-filing service are documented, communicated, clearly understood, and consistently applied.

.120 AUTHORITY

- [IRS Revenue Procedure 2003-9](#)
- [ORS 351.085 - Duties and Powers of Chancellor](#)
- [ORS 351.087 - Establishment of Policies for Oregon University System; Transfer of Authority from Oregon Department of Administrative Services](#)
- [OAR 580-040-0005 - Delegation and Assignment of Responsibility](#)
- [IMD 6.001 - Finance and Business Affairs Accounting Policies - Assignment of Responsibility](#)
- [IMD 6.002 - Finance and Business Affairs Accounting Policies - Institutional Responsibility](#)

.130 APPROVAL AND EFFECTIVE DATE OF POLICY

Approved by the Associate Vice Chancellor for Finance and Administration/Controller on 06/10/11.

.140 KNOWLEDGE OF THIS POLICY

All institutional and Chancellor's Office Business Office personnel should be knowledgeable of this policy.

.150 DEFINITIONS AND ROLES

- **Principal:** Must be person who can legally bind the System in matters before the IRS and must complete the original TIN Matching Application on behalf of the System. Authorized to input/update locations and assign all roles. One Principal may be assigned for each TIN. For Oregon University System the Principal role is assigned to the Associate Vice Chancellor for Finance and Administration and Controller (Controller).
- **Responsible Official:** Authority to update an application on behalf of Principal. May also assign/disable Authorized Agent and Delegated User Roles, update locations and perform TIN Matching.
- **Authorized Agents:** Role is assigned to the Director of Business Affairs at each campus. Authorized Agent will assign the Delegated Users at their campus and is responsible for removing their access when duties change. Authorized Agent may, update location address information and perform TIN Matching.
- **Delegated Users:** May only perform TIN Matching; cannot assign/disable access.

.160 RESPONSIBILITIES

A. Chancellor's Office

The OUS Controller will:

- serve the role of Principal as outlined in the IRS TIN Matching program
- register with IRS e-services (see Appendix .710 Steps for Individuals to Register with IRS E-Services)
- complete the TIN Matching Application on behalf of the Oregon University System
- add/update locations and Authorized Agents in the IRS Tin Matching program, as needed (see Appendix .720 Steps to Assign the Authorized Agent for each Campus).
- follow the guidelines in IRS Publication 2108A "On-Line Taxpayer Identification Number (TIN) Matching Program" (see Appendix .700 IRS TIN Matching Program)

B. Institutions

The Director of Business Affairs will:

- serve in the role of Authorized Agent as outlined in the IRS TIN Matching program
- register with IRS e-services (see Appendix .710 Steps for Individuals to Register with IRS E-Services)
- provide required information (e.g., name, SSN, phone number) to the Principal once registered with IRS e-services
- add/remove Delegated Users in the IRS Tin Matching program, as needed (See Appendix .730 Steps to Assign Delegated Users for your Campus)
- follow the guidelines in IRS Publication 2108A “On-Line Taxpayer Identification Number (TIN) Matching Program” (see Appendix .710 Steps for Individuals to Register with IRS E-Services)
- perform TIN matches (see Appendix .740 Performing TIN Matching)

The Delegated Users will:

- register with IRS e-services (see Appendix .710 Steps for Individuals to Register with IRS E-Services)
- provide required information (e.g., name, SSN, phone number) to the Authorized Agent once registered with IRS e-services
- follow the guidelines in IRS Publication 2108A “On-Line Taxpayer Identification Number (TIN) Matching Program” (see Appendix .710 Steps for Individuals to Register with IRS E-Services)
- perform TIN matches (see Appendix .740 Performing TIN Matching)

.690 CONTACT INFORMATION

Direct questions about this policy to the following offices:

Subject	Contact
General questions from institutional personnel	Institution Office of Business Affairs
General questions from institutional central administration and Chancellor's Office personnel	Associate Vice Chancellor for Finance & Administration/Controller, Corvallis Chancellor's Office, 541-737-3636

.695 HISTORY

06/10/11 - Approved

Policy Last Updated: 06/10/11

APPENDIX

.700 IRS TIN MATCHING PROGRAM

Guidelines and instructions for the IRS TIN Matching Program are outlined in [*IRS Publication 2108A "On-Line Taxpayer Identification Number \(TIN\) Matching Program*](#) .

.710 STEPS FOR INDIVIDUALS TO REGISTER WITH IRS E-SERVICES:

1. Individual goes to this site: <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>
2. Select "Registration Services"
 - a. Applicant will be asked for personal information including home address, Social Security Number and Adjusted Gross Income from one of the last two tax years to verify identity.
 - b. IRS will send a confirmation letter to the employee's home address.
3. Employee will receive a letter from the IRS with instructions to confirm registration. This confirmation must be done within a certain time period.

.720 STEPS TO ASSIGN THE AUTHORIZED AGENT FOR EACH CAMPUS:

1. Once the Director of Business Affairs is registered with IRS E-Services, the Director of Business Affairs provides required information (e.g., name, SSN, phone number) to the Principal.
2. Principal or Responsible Official assigns access for Authorized Agent:
 - a. Go to <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>
 - b. Select "Login"
 - c. Enter Username, Password, and click "I Accept" button
 - d. Select "Application"
 - e. Select "TIN Matching Application" (do not select New Application)
 - f. Select "Authorized Agent" and assign employee to role
 - g. Click "Save" Button
 - h. Click "Submit" Button

.730 STEPS TO ASSIGN DELEGATED USERS FOR YOUR CAMPUS:

1. Once the individual is registered with IRS E-Services, the individual provides required information (e.g., name, SSN, phone number) to the Authorized Agent.
2. Authorized Agent assigns Delegated User access to employee:
 - a. Go to <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>
 - b. Select "Login"
 - c. Enter Username, Password, and click "I Accept" button
 - d. Select Organization from list (should only list their campus)
 - e. Select "Application"
 - f. Select "TIN Matching Application" (do not select New Application)
 - g. Select "Authorized User" and assign employee to role (will be able to select Delegated User from drop down menu)
 - h. Click "Save" Button
 - i. Click "Submit" Button

.740 PERFORMING TIN MATCHING:

1. Go to <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>
2. Select "Login"
3. Enter your Username, Password, and click "I Accept" button
4. Select your Organization from list
5. Select TIN Matching

.995 HISTORY

06/10/11 Approved

Appendix Last Updated: 06/10/11