Federal Agency TIN Matching Program

NOTE: This publication is in accordance with Rev. Proc. 97-31 as contained in Internal Revenue Bulletin 1997-26 dated June 30, 1997, and includes acceptance criteria for participation in the IRS Federal Agency TIN Matching Program.
Specifications for Submitting Magnetic Tape Cartridges for the Federal Agency TIN Matching Program

Rev. Proc. 97–31

SEC. 1. PURPOSE

.01 This revenue procedure implements the procedures for the Internal Revenue Service’s Taxpayer Identification Number (TIN) Matching Program under the backup withholding provisions of section 3406(a)(1)(A) and (B) of the Internal Revenue Code. Under the program, Federal agencies will be allowed to match a payee’s TIN with records maintained by the Service before filing the relevant information return. Batch processing will do this match.

.02 The anticipated benefits are a reduction of (1) the number of notices sent to start backup withholding, and (2) the number of penalties for filing information returns and furnishing statements with respect to incorrect TINs.

.03 The matching will be done monthly using magnetic tape cartridges submitted by the transmitting Federal agencies.

.04 The Internal Revenue Service, Martinsburg Computing Center (IRS/MCC), has the responsibility for receiving and processing the magnetic tape cartridges for matching of the TINs.

.05 The program has been operational since July 1, 1997.

SEC. 2. AUTHORITY

.01 Final Regulation §31.3406 provides authority to issue regulations to implement the TIN matching program.

SEC. 3. BACKGROUND

Under section 3406(a)(1) of the Code, backup withholding applies, in part, when a reportable payment is made to an account if (A) the payer has not received the TIN of the payee at the time of the payment, or (B) the TIN furnished by the payee to the payer has been determined to be incorrect and the payee has not furnished the correct TIN in a timely manner. See section 31.3406(d)–5 of the Employment Tax Regulations for the specific rules regarding incorrect TINs.

SEC. 4. DEFINITIONS

.01 The term “payee” means the person with respect to whom a reportable payment (as defined in section 3406(b)(1) of the Code) is likely to be made by a payer, as determined by the payer at the time the payee establishes a new account.

.02 The term “payer” means a Federal agency which files an information return that reflects a reportable payment made by that agency.

.03 The term “account” means any account, instrument, contract, or other relationship with a payer with respect to which a payer is likely to make a reportable payment. See section 3406–3(e) of the Temporary Employment Tax Regulations.

.04 “EBCDIC” means Extended Binary Coded Decimal Interchange Code.

.05 “EIN” means the Employer Identification Number which has been assigned by the Internal Revenue Service.

.06 “File”, for the purpose of this document, means a group of records consisting of all input or output data in magnetic tape cartridge (one or more tapes).

.07 “Memorandum of Understanding — MOU” is an agreement signed by the Service and the agency specifying requirements for participation in the program.

.08 “Name control” consists of four alphabetic or numeric characters of the name of the person or business whose TIN is being matched. See Section 9.

.09 “SSA” is the Social Security Administration.

.10 “SSN” is the Social Security Number assigned by SSA.

.11 “TIN” is the Taxpayer Identification Number, which may be either an EIN or SSN.

.12 “Transmitter” is the Federal agency sending in the magnetic tape cartridge containing the TINs for matching purposes.

.13 “Transmitter Control Code — TCC” is the IRS assigned code for each participant.

SEC. 5. SCOPE

.01 This revenue procedure describes (1) the acceptance criteria for participation in the Federal Agency TIN Matching Program, and (2) the operations and procedures of the program.

.02 To participate in the program, a Federal agency must be accepted.

SEC. 6. ACCEPTANCE

.01 Acceptance. To be accepted for participation in the program, an agency must sign and return to the Service two original copies of a Memorandum of Understanding (MOU) that provides the rules under which the program will be administered. Upon acceptance into the program, the Service will sign these MOUs and return one signed original to the agency. The agency will use the agency code and Transmitter Control Code as agreed upon in the MOU.

.02 Memorandum of Understanding.

(a) The MOU will include the following terms and conditions:

(1) a limitation on the types of payments with respect to which the payer may submit TINs for matching;

(2) a requirement that the payer will not resubmit TINs that have previously been successfully matched.

(3) a requirement that the payer comply with certain confidentiality and privacy safeguards and execute agreement to that effect;

(4) a requirement that the MOU be executed by duly authorized representatives of the agency;

(5) a requirement that the agency specify the agency code and Transmitter Control Code that will be submitted; and,

(6) a requirement that the agency follow this revenue procedure that provides the data format and procedures for tapes cartridges that are submitted.

(7) any other requirements necessary to carry out this program.

(b) The terms and conditions of the MOU will be nonnegotiable.

SEC. 7. APPLICATION FOR PARTICIPATION IN THE PROGRAM

.01 An agency that participates in the program may only submit data on accounts paid on or after January 1, 1997, and subsequent years that will be subject to information return reporting.
.02 It is unlawful to intentionally transmit a computer virus to the Internal Revenue Service. Violators may be subject to a fine and/or imprisonment.

.03 To use the program:

(a) Federal agencies must contact the Service to request participation in the program.

(1) Contact:
Internal Revenue Service
SB/SE SC Compliance Policy
S:C:CP:RC:SCDM
1601 Market Street, 20th Floor
ATTN: Pat Alford – TIN Matching Coordinator
Philadelphia, PA 19102

(2) Requests may also be submitted by phone to (215) 861–0767
(3) Requests must include the name of the Federal agency, address, contact person, and phone number.

(b) Federal agencies must sign an MOU.

SEC. 8. TAXPAYER IDENTIFICATION NUMBER (TIN)

.01 Do not enter hyphens or alpha characters. Entering all zeros, ones, twos, etc., will have the effect of an incorrect TIN.

.02 For individuals, the TIN is generally the Social Security Number (SSN). For other entities, the TIN is the Employer Identification Number (EIN). For sole proprietors, the TIN may be either an SSN or EIN but the sole proprietor’s name (not the business name) must be used.

.03 The following charts will help determine the correct TIN to be used.

.04 Do not submit data for accounts when no TIN has been provided.

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**Chart 1. Guidelines for Social Security Numbers**

<table>
<thead>
<tr>
<th>For this type of account</th>
<th>In the Taxpayer Identification Number field, enter the SSN of</th>
<th>In the First Name Line, enter the name of</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Joint account (Two or more individuals, including husband and wife)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account.</td>
<td>The owner (An SSN or EIN)</td>
</tr>
<tr>
<td>3. Sole proprietorship</td>
<td>The individual whose SSN is entered</td>
<td>The owner, not the business name (the filer may enter the business name on the second name line).</td>
</tr>
</tbody>
</table>

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**Chart 2. Guidelines for Employer Identification Numbers**

<table>
<thead>
<tr>
<th>For this type of account</th>
<th>Legal entity</th>
<th>The legal trust, estate, or trust</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. A valid trust, estate, or pension trust</td>
<td>Legal entity¹</td>
<td>The legal trust, estate, or trust</td>
</tr>
<tr>
<td>2. Corporate</td>
<td>The corporation</td>
<td>The corporation</td>
</tr>
<tr>
<td>3. Association, clud, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
<td>The organization</td>
</tr>
<tr>
<td>4. Partnership account held in the name of the business</td>
<td>The partnership</td>
<td>The partnership</td>
</tr>
<tr>
<td>5. A broker or registered nominee/middleman</td>
<td>The broker or nominee/middleman</td>
<td>The broker or nominee/middleman</td>
</tr>
<tr>
<td>6. Account with the Department of Agriculture in the name of a public entity (Such as a state or local government, school district, or prison), that receives agriculture program payments</td>
<td>The public entity</td>
<td>The public entity</td>
</tr>
<tr>
<td>7. Sole proprietorship</td>
<td>The business (An EIN or SSN)</td>
<td>The owner, not the business name (the filer may enter the business name on the second name line).</td>
</tr>
</tbody>
</table>

¹ Do not furnish the identification number of the personal representative or trustee unless the name of the representative or trustee is used in the account title.
SEC. 9. NAME CONTROL

.01 The following specifications include a field in the input records called “Name Control” in which the first four characters of the payee’s surname are to be entered by the filer. If filers are unable to determine the first four characters of the surname, the Name Control Field may be left blank.

Compliance with the following will facilitate IRS computer programs in generating the name control:
(a) The surname of the person whose TIN is shown in the name line should always appear first. If the records have been developed using the first name first, the filer must leave a blank space between the first and last names.
(b) In the case of multiple payees, use only the surname of the payee whose TIN (SSN or EIN) is shown in the First Name Line. Surnames of any other payees may be entered in the Second Name Line.
(c) For a sole proprietorship, place the owners name on Name Line One and the name of the business on Name Line Two.
.02 Guidelines for generating Name Controls:
(a) Surnames of less than four (4) characters should be left justified, filling the unused positions with blanks.
(b) Special characters and imbedded blanks should be removed. A dash (-) and ampersand (&) are the only acceptable special characters.
(c) In the case of a business, other than sole proprietorship, use the first four significant characters of the business name. Disregard the word “the” when it is the first word of the name, unless there are only two words in the name.
(d) Surname prefixes are considered part of the surname, e.g., for Van Elm: the name control would be VANE.
(e) The following examples may be helpful to transmitters in developing the name control:

<table>
<thead>
<tr>
<th>NAME</th>
<th>CONTROL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Individuals:</strong></td>
<td></td>
</tr>
<tr>
<td>Jane Brown</td>
<td>BROW</td>
</tr>
<tr>
<td>Jon A. Lee</td>
<td>LEE*(See below)</td>
</tr>
<tr>
<td>James P. En, Sr.</td>
<td>EN*(See below)</td>
</tr>
<tr>
<td>John O’Neill</td>
<td>ONEI</td>
</tr>
<tr>
<td>Mary Van Buren</td>
<td>VANB</td>
</tr>
<tr>
<td>Juan De Jesus</td>
<td>DEJE</td>
</tr>
<tr>
<td>Gloria A. El-Roy</td>
<td>EL-R</td>
</tr>
<tr>
<td>Mr. John Smith</td>
<td>SMIT</td>
</tr>
<tr>
<td>Joe McCarthy</td>
<td>MCCA</td>
</tr>
<tr>
<td>Pedro Torres-Lopez</td>
<td>TORR</td>
</tr>
<tr>
<td>Maria Lopez Moreno</td>
<td>LOPE**(See below)</td>
</tr>
<tr>
<td>Binh To La</td>
<td>LA*(See below)</td>
</tr>
<tr>
<td>Nhat Thi Pham</td>
<td>PHAM</td>
</tr>
<tr>
<td>Mark D’Allesandro</td>
<td>DALL</td>
</tr>
<tr>
<td><strong>Sole Proprietor:</strong></td>
<td></td>
</tr>
<tr>
<td>Mark Hemlock DBA</td>
<td>HEML</td>
</tr>
<tr>
<td>The Sunshine Club</td>
<td></td>
</tr>
<tr>
<td><strong>Partnership:</strong></td>
<td></td>
</tr>
<tr>
<td>Robert Aspen and Bess Willow</td>
<td>ASPE</td>
</tr>
<tr>
<td>Harold Fir, Bruce Elm, and Joyce Spruce et al Ptr</td>
<td>FIR*(See below)</td>
</tr>
<tr>
<td><strong>Estate:</strong></td>
<td></td>
</tr>
<tr>
<td>Frank White Estate</td>
<td>WHIT</td>
</tr>
<tr>
<td>Shelia Blue Estate</td>
<td>BLUE</td>
</tr>
<tr>
<td><strong>Trusts and Fiduciaries:</strong></td>
<td></td>
</tr>
<tr>
<td>Daisy Corporation Employee</td>
<td>DAIS</td>
</tr>
<tr>
<td>Benefit Trust</td>
<td>CHER</td>
</tr>
<tr>
<td>Trust FBO The Cherryblosson</td>
<td></td>
</tr>
</tbody>
</table>

*Name Controls of less than four (4) significant characters must be left justified and blank-filled.

**For Hispanic names, when two last names are shown for an individual, derive the name control from the first last name.
SEC. 10. TAPE SPECIFICATIONS

.01 The specifications contained in this section define the required characteristics of the tape cartridge file. These specifications must be adhered to.

.02 Transmitters must be consistent in the use of recording codes and density on files.

.03 Cartridge File Format
(a) 18 or 36 Track
(b) IBM 3480, 3490, or AS400
(c) 37,871 BPI Density or 75,742 CPI
(d) IBM Standard Label, EBCDIC
(e) File name of “TINMATCH”
(f) Non-Compressed

.04 Record Format
(a) Fixed Block

.05 Record Length
(a) 157 Positions

.06 Block Size
(a) 31,871 positions maximum
(b) Block length must be evenly divisible by 157.

.07 File Labels
(a) Internal
(1) Header Label
   Agencies may use standard Headers provided character positions 1–4 contain:
   VOL1 in Label Record 1
   HDR1 in Label Record 2
   HDR2 in Label Record 3
   (1) Maximum of 80 positions; and,
   (2) Data Set Name: TINMATCH
(2) Trailer Label
   (1) Standard Trailer Labels beginning with 1EOR, 1EOF, EOR1, EOF1, or EOF2; and,
   (2) Maximum of 80 positions.
(3) Tape Mark
   (1) Signifies the physical end of the recording on tape.
   (2) Must follow the Header Label and precede and follow the Trailer Label.
(4) IRS/MCC will accept only one data file on a tape. IRS programs cannot read any data beyond the trailer label.
(b) External Label
   See Exhibit 2.

.08 Tape File characteristics:
(a) The tape records defined in this revenue procedure may be blocked subject to the following:
   (1) A block must not exceed 31,871 tape positions.
   (2) All records, except the header and trailer labels, must be blocked. A record may not contain any control fields or block descriptor fields, which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block. which may be shorter. The block length must be evenly divisible by 157
   (3) Records may not span blocks.
(b) Only IBM Standard Label tape cartridges should be submitted.

SEC. 11 DATA FORMAT

.01 Transmitters should be consistent in the use of recording codes and density on files.

.02 Data will be received from agencies in the following format:

<table>
<thead>
<tr>
<th>Field Position</th>
<th>Field Title</th>
<th>Positions</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Recording Mode</td>
<td>1</td>
<td>Required. Set to 1.</td>
</tr>
<tr>
<td>2</td>
<td>Media Type</td>
<td>1</td>
<td>Required. 2=18 track cartridge</td>
</tr>
<tr>
<td>3–6</td>
<td>Agency Code</td>
<td>4</td>
<td>Required. Standard agency code for each agency.</td>
</tr>
<tr>
<td>7–11</td>
<td>Transmitter Control</td>
<td>5</td>
<td>Required. IRS assigned code for each agency as shown in the MOU</td>
</tr>
<tr>
<td></td>
<td>Code</td>
<td></td>
<td>Required. 1=EIN 2=SSN</td>
</tr>
<tr>
<td>12</td>
<td>TIN Indicator</td>
<td>1</td>
<td>Required. SSN assigned by SSA or EIN assigned by IRS</td>
</tr>
<tr>
<td>13–21</td>
<td>TIN</td>
<td>9</td>
<td>Reserved. Blank fill.</td>
</tr>
<tr>
<td>22–32</td>
<td>PIN</td>
<td>11</td>
<td>Optional. The name control is generally the first four characters of the surname of an individual. Fill unused positions with blanks. Left justify. See Section 9 of the procedures for examples. Fill with blanks if no entries are present for this field.</td>
</tr>
<tr>
<td>33–36</td>
<td>Name Control</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Field Position</td>
<td>Field Title</td>
<td>Positions</td>
<td>Description</td>
</tr>
<tr>
<td>---------------</td>
<td>----------------------</td>
<td>-----------</td>
<td>-------------</td>
</tr>
<tr>
<td>37–76</td>
<td>Name Line One</td>
<td>40</td>
<td>Required. Enter the Name of the payee (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 13–21. Left justify and fill unused positions with blanks. If matching the TIN of a sole proprietor, the individual’s name must always be present, preferable on the Name Line One.</td>
</tr>
<tr>
<td>77–116</td>
<td>Name Line Two</td>
<td>40</td>
<td>Optional. If not enough space was in Name Line One, continue the name in this field. End Name Line One with a full word. Do not split words. Begin Name Line Two with the next sequential word. For sole proprietors, the use of the business name on Name Line Two is optional. Do not enter address information. Left justify and fill unused positions with blanks. Fill with blanks if no entries are present for this field. Complete this line if any information is available.</td>
</tr>
<tr>
<td>117–136</td>
<td>Vendor Acct #</td>
<td>20</td>
<td>Optional. Account or any unique number assigned to the payee by the agency transmitter. Fill with blanks if no entries are present for this field.</td>
</tr>
<tr>
<td>137–156</td>
<td>Agency Use Field</td>
<td>20</td>
<td>Optional. Used for the transmitter’s own purpose. Fill with blanks if no entries are present for this field.</td>
</tr>
<tr>
<td>157</td>
<td>Match Indicator</td>
<td>1</td>
<td>This field is used by IRS on the return file to indicate the disposition of the record. 0=Matched Record 1= Missing TIN 2= Not currently issued TIN 3= Incorrect TIN/Name</td>
</tr>
</tbody>
</table>

**SEC. 12. PROCESSING OF MAGNETIC TAPE CARTRIDGES BY IRS/MCC**

.01 All data received at IRS/MCC for processing will be given the same protection as individual income tax returns (Form 1040). IRS/MCC will process the data and determine if the records are formatted and coded according to this revenue procedure.

.02 If the data is formatted incorrectly, the file will be returned for replacement. If media is returned from MCC, it is because a replacement is needed.

.03 The TIN Matching Program will be run once per month. All TIN matching tapes at IRS/MCC will be processed monthly. In order to meet the monthly processing deadlines, tape cartridge(s) must be received at MCC by the Monday before the last Friday of the month.

**SEC. 13. SHIPPING OF MAGNETIC TAPE CARTRIDGES TO IRS/MCC**

.01 Transmitters should ship tapes to IRS/MCC at:

Internal Revenue Service
Martinsburg Computing Center
250 Murall Drive
Kearneysville, WV 25430
ATTN: Tape Library

.02 A transmittal letter (Exhibit 1) must accompany the tape or tape cartridge shipment and must include the following information:

(a) Program Name: FEDERAL AGENCY TIN MATCHING PROGRAM
(b) Submitting Transmitter Name
(c) Agency code included in the tape
(d) Transmitter Control Code included in the tape
(e) Number of tape cartridges in the shipment
(f) Exact number of records on the entire file
(g) Media type (i.e., 18 track or 36 track cartridge)
(h) Name and telephone number of an individual within the transmitting agency who can aid in reconciling data processing and/or shipping problems.

.03 A pressure sensitive external file label must be affixed to the tape cartridge(s). This label should include the information similar to that on the transmittal letter. See Exhibit 2 for a sample. Affix the external label to an appropriate area on the tape cartridge(s). Do not hinder the ability to process the media when affixing the label.

.04 Ship the transmittal letter and tape cartridge(s) with external file labels attached in the same package. Files submit-
ted without a record count of the file may be returned to the transmittal agency unprocessed.

.05 The first media shipment from each transmitter should include an extra blank tape. IRS/MCC will store extra tapes and use them for returning processed data.

SEC. 14. SHIPPING OF MAGNETIC TAPE CARTRIDGES BY IRS/MCC

.01 Upon completion of each scheduled monthly running, all output will be shipped to the designated Federal agency contact person specified in the MOU at the address also specified in the MOU. If tape shipment is not received by the fifth day following the end of the month, please immediately notify the IRS Martinsburg Computing Center (MCC) Help Desk at (304) 264–7501.

.02 The transmitter will receive a tape cartridge provided by your agency but not necessarily the media provided by your office.

.03 An agency’s input tape cartridge(s) will be retained for approximately 90 days. After that time, the input tape cartridge(s) will be scratched (electro-magnetically erased) and will be used for a future output.

SEC. 15. UNPROCESSED FILES.

.01 The tape cartridge(s) must meet the specifications and format stated in this document. If they do not, the shipment will be returned to the transmitter unprocessed.

.02 Each tape cartridge is processed through a diagnostic program to assure that they meet the format and consistency check requirements. Each tape cartridge, which does not meet the format or consistency check requirements, will be returned to the transmitting agency unprocessed.

.03 If the tape cartridge is returned due to failing the diagnostic program a copy of a diagnostic report will accompany each returned cartridge. The diagnostic report will provide information on the error condition encountered.

SEC. 16. INQUIRIES

.01 Any questions regarding the material in this Revenue Procedure may be addressed to the Small Business Self Employed (SB/SE) Service Center (SC) Compliance, at the address listed in Section 7 above; or call Patricia Alford at 215–861–0767.

.02 Questions concerning tape receipt and shipping may be addressed to the MCC Help Desk at (304) 264–7501.

SEC. 17. EFFECTIVE DATE

.01 This Revenue Procedure is effective July 1, 1997.

SEC. 18. DRAFTING INFORMATION

.01 The principal authors of this Revenue Procedure are Luetta Donalds and Sharon Wilson of the office of SB/SE SC Compliance, and Nancy Rose of the Office of Chief Counsel.
Internal Revenue Service
Martinsburg Computing Center
250 Murall Drive
Kearneysville, WV 25430
Attn: Tape Library

Program Name: Federal Agency TIN Matching Program

Agency Name:
Agency code included in the tape(s):
Transmitter Control Code included in the tape(s):
Number of tape(s)/cartridge(s) in the shipment:
Exact number of records on each file(s):

Check Type of Media:

   _____ Tape Cartridge 18
   _____ Tape Cartridge 36

Please direct all inquiries to:
   (Name of Contact)
   (Telephone Number)

Sincerely,

   (Signature)
   (Name)
   (Title)
Sample of External File Label

The following information must be shown on the pressure sensitive external file label attached to each tape/cartridge:

- Program Name: FEDERAL AGENCY TIN MATCHING PROGRAM
- Agency Name
- Agency code included in the tape
- Transmitter Control Code included in the tape
- Number of cartridges/tapes in the shipment
- Reel/cartridge sequence number (e.g., ½, or 2/2)
- Exact number of records on the entire file
- Media type (i.e., 18 track cartridge or 36 track cartridge)
- Name and telephone number of an individual within the transmitting agency who can aid in reconciling data processing and/or shipping problems.
MEMORANDUM OF UNDERSTANDING FOR PARTICIPATION IN THE
FEDERAL AGENCY
TAXPAYER IDENTIFICATION NUMBER (TIN)
MATCHING PROGRAM

The Agency understands that by signing this Memorandum of Understanding it will comply with the provisions stated herein in order to participate in the Federal Agency TIN Matching Program. As a participant in this Program, the Agency agrees:

I. To transmit for matching only those TINs, names, and/or name controls provided by a payee/vendor for transactions, which might receive a reportable payment as defined under section 3406(b)(1) of the Internal Revenue Code (payments subject to the backup withholding provisions),

II. To only transmit TINs for accounts with respect to which a reportable payment is made, or is likely to be made, after January 1, 1997,

III. To only transmit TINs, names, and/or name controls that have not been matched successfully previously. The Agency will not resubmit matched TINs,

IV. To use information obtained from the Program only for backup withholding purposes, and not disclose or use this information for any unauthorized or prohibited purpose. See § 3406(f). Unauthorized use of the Program could cause the Agency to become liable for civil penalties under Internal Revenue Code Section 7431.

V. To abide by Revenue Procedure 97–31, which provides the requirements of the Program.

VI. To abide by this Publication 2108, which provides the Program specifications.

VII. To use Agency Code(s) _______________ and Transmitter Control Code(s) TM on any tape(s) or tape cartridge(s) submitted.

VIII. Tape(s) and tape cartridge(s) should be returned to the following Federal Agency contact person at the following address:

Phone number: ( ) Fax Number: ( )

IX. All tapes should be shipped to the following address:

Internal Revenue Service
Martinsburg Computing Center
250 Murall Drive
Kearneysville, WV 25430
Attn: Tape Library Mail Stop 543B

X. To cooperate fully with the IRS in providing any requested information so IRS can measure the effectiveness and correct use of the Program.

By signing below, the undersigned affirms that he or she has the legal authority to bind the Federal Agency (payer) to this Memorandum of Understanding.

AFFIDAVIT

I declare on behalf of the agency that we will abide by the above requirements for the Federal Agency TIN Matching Program.

(Agency’s Name) (TIN)

By: ____________________________ (Responsible Official’s signature)

(Title) (Date)

INTERNAL REVENUE SERVICE

By: ____________________________ (Responsible Official’s signature)

(Title) (Date)