



# Using the Correct Name Control in e-filing Corporate Tax Returns

## **Q1. What is a name control?**

**A1.** A name control is a sequence of characters derived from a taxpayer's name that is used by IRS in processing the tax return filed by the taxpayer. It is important that the combination of name control and taxpayer identification number (TIN) provided on an electronically filed return match IRS's record of name controls and TINs.

A name control is established by the IRS when the taxpayer requests an Employer Identification Number (EIN). The IRS creates the name control from the legal name listed on the Form SS-4, Application for Employer Identification Number.

When a return or extension is filed, the IRS checks whether a name/TIN combination is correct by matching it against a file containing all employer identification numbers (EIN) issued by IRS.

The name control listed on the return/extension is then compared to the name control on the IRS file. If it matches the name control in our records, it is considered to be correct.

## **Q2. Why is the name control important?**

**A2.** In e-file, a taxpayer's Employer Identification Number (EIN) and name control in the Return Header must match the data in the IRS e-file database. If the EIN and name control do not match at the parent (consolidated) level, the e-filed return will reject.

## **Q3. Are my subsidiary corporations' name controls important?**

**A3.** Yes, if the Employer Identification Number (EIN) and name control do not match at the subsidiary level, the e-filed return will NOT reject. However, the subsidiary information is used to post an indicator on the subsidiary account that a separate filing is not required. If there is a mismatch, and the mismatch cannot be resolved by IRS, you may receive correspondence.

## **Q4. Can I verify my corporation's name control prior to e-filing?**

**A4.** Yes. IRS recommends that corporations that have any question about the name control they will use in their e-filed tax return verify it before filing. Here are ways name controls can be verified:

1. Review the rules in the Business Name Control matrix that is in FAQ 5 below.
2. If you have an IRS representative on-site, you may contact them for assistance.
3. Call the Business & Specialty Help Line at 1-800-829-4933 for assistance. You must qualify in one of the following categories to receive assistance:
  - The paid preparer and the paid preparer authorization on the last filed return must be checked
  - An officer of the corporation
  - Have or provide a Form 8821 Tax Information Authorization authorizing you to discuss the corporation's entity information
  - Have or provide a Form 2848 Power of Attorney and Declaration of Representative authorizing you to discuss the corporation's entity information

## **Q5. How can I determine my corporation's name control using the Business Name Control matrix?**

**A5.** The name control consists of up to four alpha and/or numeric characters. It can be determined from the information specified on the first name line. Generally, the name control is derived from the first four characters of the corporation name. An ampersand (&) and hyphen (-) are the only special characters allowed in the name control. The name control can have less, but no more than four characters. Blanks may be present only at the end of the name control.

**Note:** Do not include "dba" as part of the name control. The initials stand for "doing business as".

**Business Name Control Valid Characters:**

Numeric (0- 9)

Alpha (A-Z)

Hyphen (-),

Ampersand (&)

**Special Business Name Control Rule:**

If an invalid character is used in the name line, drop the special character from the taxpayer's name.

Example: Joe.com should be "JOEC". Another example is 4U.com. The name control should be "4UCO".

**Business Name Control - Examples**

Name Control Underlined	Name Control Rule	Rule
Sum <u>a</u> c Field Plow Inc. 11 <u>t</u> h Street Inc. P & P Company Y-Z Drive Co Z <u>z</u> z Club <u>J</u> ohn Hackberry PA <u>E</u> LM OAK! <u>T</u> ree	SUMA 11TH P&PC Y-ZD ZZZC JOHN ELM OAKT	Derive the name control from the first four significant characters of the corporation name. Blanks may be present only at the end of the name control.
The <u>W</u> illow Co. The <u>H</u> awthorn	WILL THEH	When determining a corporation's name control, include the word "The" when it is followed by only one word.

**Q6. What do I do if my return rejects because of a name control mismatch?**

**A6.**

1. Ensure that the Employer Identification Number (EIN) is correct.
2. Review the rules in the Business Name Control matrix.
3. If you get a reject because of an EIN/Name Control mismatch, please call the e-Help Desk at 1-866-255-0654 and follow the prompts for assistance.

**Q7. Is a taxpayer covered by the electronic filing mandate that officially changed their name and that has already notified the IRS of this change required to file electronically?**

**A7.** Yes. Since the notification to IRS of the name change would have resulted in a new Name Control (if applicable), there will not be a problem using the new name and new Name Control. If, for some reason, the e-filed return rejected for a Name Control/ EIN mismatch, and the EIN is correct, the filer should refile the return and check the "Name change" checkbox on the return.

**Q8. How do you officially change the name of a Corporation with the Internal Revenue Service?**

**A8.** If you are filing a current year return, mark the appropriate name change box of the Form 1120 type you are using:

- Form 1120: Page 1, Line E, Box 3

- Form 1120S: Page 1, Line F, Box 3
- Form 1120-F: Page 1, Top Right "Name or Address Change" Box

If you have already filed your return for the current year, write to us at the address where you filed your return to inform us of the name change. In addition:

- The notification must be signed by a Corporate Officer.
- Articles of Amendment to the Certificate of Incorporation from the state that authorized the Corporation's name change must be attached

Return to [e-file for Large and Mid-Size Corporations](#)

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