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`\if` ⟨*token*$_1$⟩ ⟨*token*$_2$⟩
This command tests if ⟨*token*$_1$⟩ and ⟨*token*$_2$⟩ have the same character code, independent of their category codes. Before performing the test, TEX expands tokens following the `\if` until it obtains two tokens that can't be expanded further. These two tokens become ⟨*token*$_1$⟩ and ⟨*token*$_2$⟩. The expansion includes replacing a control sequence `\let` equal to a character token by that character token. A control sequence that can't be further expanded is considered to have character code 256.

Example:

```
\def\first{abc}
\if\first true\else false\fi;
% ``c'' is left over from the expansion of \first.
% It lands in the unexecuted ``true'' part.
\if a\first\ true\else false\fi;
% Here ``bc'' is left over from the expansion of \first
\if \hbox\relax true\else false\fi
% Unexpandable control sequences test equal with ``if''
```

produces:

false; bc true; true