

IRS - TIN Match Step 1

- ► IRS TIN Name Matching Program through eservices project
 - ▶ Bulletin 2108-A (Page 6 procedure for request)
 - ▶ Interactive TIN Matching option Up to 25 name/TIN combinations
 - ▶ Bulk 100,000 name/TIN combinations
 - What is the penalty for a payer who furnishes an incorrect name/TIN to IR2?
 - ▶ IRC Section 6721 provides a payer may be subject to a penalty for failure to file a complete and accurate information return, including a failure to include the correct payee TIN. The penalty is \$50 per return, with a maximum penalty of \$250,000 per year (\$100,000 for small businesses). The penalty for intentional disregard is \$100 per return, with no maximum penalty.

IRS-TIN Match

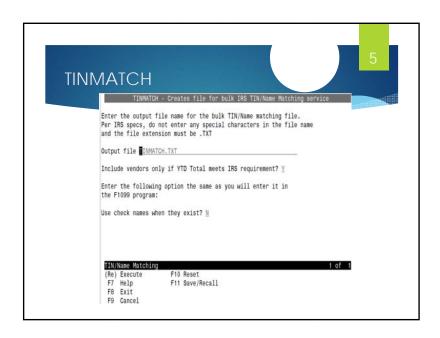
How to create an IRS eservice user account

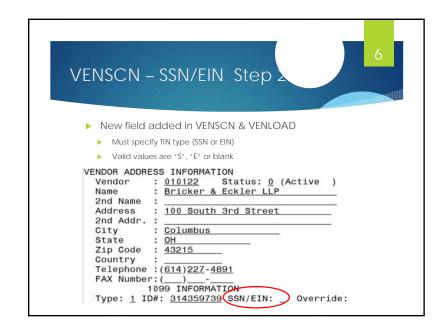
- ▶ Legal name (verified with IRS & SSA records)
- Social Security Number (verified with SSA records)
- Date of birth (verified with SSA records)
- Telephone number
- E-mail address
- Adjusted Gross Income (AGI) from either your current year or prior year filed tax return (verified from IRS records)
- ▶ Username. Select your preferred username. Please read the rules for selecting your username
- Password and PIN. Select your password and PIN. Please read the helpful hints on selecting a secure, unique password and PIN
- Reminder question to recover a forgotten username
- Home mailing address (verified from IRS records). If you have moved since you last transacted with the IRS, please update your information when registering.
- Please have this information available before you continue on to the registration process. Thank
 you.

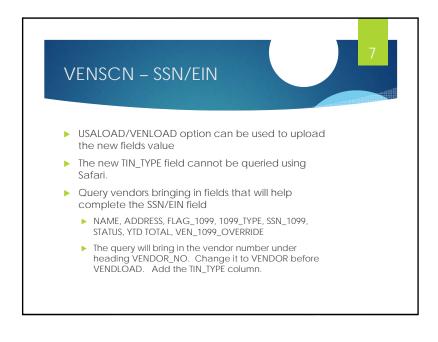
TINMATCH

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- Optional New Extract Program
- Use if more than 25 TIN/NAME combinations for bulk upload to IRS TIN Matching Program
- ▶ Only 1099 vendors with no TIN_TYPE will be selected
- Will use the "1099:vendor name" from the vendor record
- ▶ Only lists 1099 vendors that have no TIN_TYPE
- Type TINMATCH at the menu

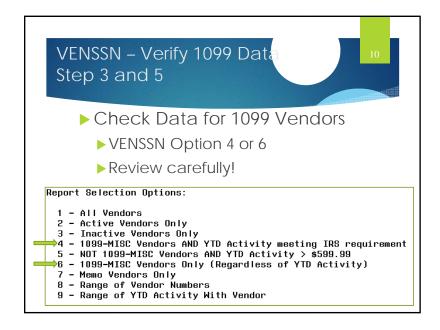


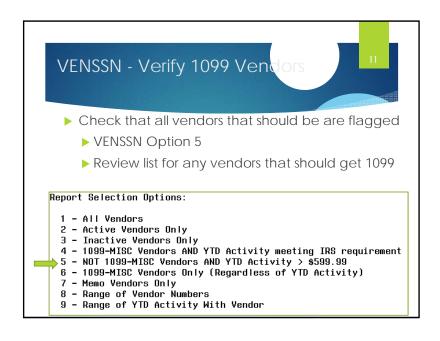








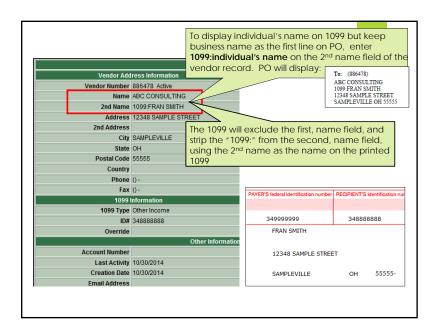




Date: 01/03/06	Processing	H A S T E R L I S T g Honth: December 2005 LEVILLE SCHOOLS				Page: 1 (UENSSN)
Ven # Vendor N	lame PO Mailing Ad	ddress City	\$t	Zip Sts	SSN	Vendor YTD
004136 B & H FENCE	6209 CO. RD. 6-3	DELTA	OH 4	3515 A	000 11 1111	4,035.46
009664 BRUNS, LILLIAN D.B.	A. LILL'S CAT P942 COUNTY RD 16	NAPOLEON	OH 4	3545 A	000 11 2222	1,232.00
001136 BUEHRER GROUP ARCH)	TECTURE & ENG 314 CONANT STREET	HAUHEE	OH 4	3537 A	000 11 3333	2,054.00
004187 Drossco Custon Hard	luood 406 North Street	Hoodville	OH 4	3469 A	000 11 4444	4,600.00
004397 JACKSON DELUKE CLEA	INERS 522 HOBSON ST.	NAPOLEON	OH 4	3545 A	000 11 5555	2,606.75
008455 JBS OFFICE SOLUTION	IS, LTD. 1808 BALTIHORE ROAD	D DEFIANCE	OH 4	3512 A	000 11 6666	30,925.46
004321 KURTZ TRUE VALUE HA	IRDHARE 734 N PERRY STREET	NAPOLEON	OH 4	3545 A	000 11 7777	635.00
020382 ROGERS & HAMMERSTED	IN THEATRE LIB 229 WEST 28TH ST1	11TH FLOOR NEW YORK	NY 1	0001 A	000 11 8888	190.00
003951 THE GOLF SHOP 1099:	JAMES W. EISA 15-211 US RT. 6	NAPOLEON	OH 4	3545 A	000 11 9999	2,548.05
003087 HRITE-AHAY PRODUCTI	ONS PO BOX 64	HINSTER	OH 4	5865 A	000 11 0000	800.00
				Report To	tals ===>>	63,712.95



- If the vendor uses a different name for 1099 reporting, the district may enter the 1099 reportable name on the "2nd Name" field.
- ▶ Enter the digits 1099: followed by the IRS-1099 name.
- ➤ The F1099 program will strip off the "1099:" and use the name following it as the primary name on the 1099 reporting form and submission file





- From IRS publication 2015 General Instructions for Certain Information Returns (page 10)
- ➤ Sole proprietors. You must show the individual's name on the first name line; on the second name line, you may enter the "doing business as (DBA)" name. You may not enter only the DBA name. For the TIN, enter either the individual's SSN or the EIN of the business (sole proprietorship). The IRS prefers that you enter the SSN.
- ▶ Limited liability company (LLC). For a single-member LLC (including a foreign LLC with a U.S. owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name only on the first name line and the LLC's name on the second name line. For the TIN, enter the owner's SSN (or EIN, if applicable). If the LLC is taxed as a corporation, partnership, etc., enter the entity's EIN.

	Vend	or Detail			
Vend	lor Address Information	Check Address Information			
Vendor Number	85 Active				
Name	JONES CONSULTING SERVICES		Check Name		
2nd Name	1099:KARA JONES		Check 2nd Name		
Address	123 MAIN STREET		Check Address		
2nd Address			Check 2nd Address		
City	SAMPLEVILLE		Check City		
State	ОН		Check State		
Postal Code	55555		Check Postal Code		
Country			Check Country		
Phone	(888) 555 - 1111		Check Phone	() -	
Fax	0 -				
	99 Information		Year-To-Date Totals		
1099 Type	Non-employee Compensation		Calendar YTD Total	2,000.00	
ID#	222222222		Fiscal YTD Total	0.00	
Override					
	Other Ir	nformation			
Account Number			Category		
Last Activity	12/30/2008		Minority Vendor		
Creation Date	12/18/2008		Multi-Vendor Flag		
Email Address			Child Support Flag	N	
	New Hire	e Reporting			
New Hire Flag	Not Reportable		Birth Date		
Date Payments Begin		New Hire SSN/FEIN			



- It's possible that calendar yearend adjust was not executed for the prior calendar year
- Run CHEKPY subtotaling by vendor and compare totals to the VENSSN totals
 - ▶ If the VENSSN totals are greater than CHEKPY, email helpfiscal@mveca.org

Month-End Closing Step 7-14

- Proceed with closing out for the month of December as normal
 - · Enter all transactions for the current month
 - Perform Bank Reconciliation procedures from the USAS User Guide "USAS Useful Procedures" chapter
 - Examine recommended reports to ensure you are in balance
 - USAEMSEDT Cash Reconciliation Option 1
 - PODETL
 - BALCHK
 - · MTD, FTD, YTD expended amounts are identical
 - MTD, FTD, YTD received amounts are identical
 - Outstanding encumbered amount agrees with outstanding PODETL encumbered amount. If they don't, run FIXENC.
 - Run FINSUMM selecting "Y" to generate FINDET at the same time. The current fund balances should be identical on each report.
 - Run SM2CALC option (if tracking SM12 figures). Print off and check the resulting report.

Month-End Closing Step 15

- Run reports that you need before MTD totals are cleared with your favorite options
 - BUDSUM, APPSUM, REVSUM
 - DETAILED PODETL ALL FUNDS
 - FINDET & FINSUMM
 - RECLED
 - DETAILED CHEKPY
- CASH RECONCILIATION FROM OPTION 1 OF USAEMSEDT
- Generate any additional Calendar Year-End reports desired

BACKUP Step 16 • Run USASBACKUP • Before clearing any totals • Goes to the HISTORY CY15 • Added this year You will be able to run YTD reports from this directory





