



VENDOR SETUP: TIN Matching & Suspension/Debarment Checking

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WSACA Finance Conference – March 30, 2022



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VENDOR SETUP

- Grant management requires correct vendor setup
 - (As does all Accounts Payable work)
- In most counties, Finance staff (rather than Grant managers) set up the vendors
- Two key steps in vendor setup:
 - Establish the identity of the vendor
 - Ensure that the vendor is eligible to receive federal (or state) funds



STEP 1: ESTABLISH IDENTITY

1. Collect a W-9
2. Match the TIN (Taxpayer Identification Number)
3. Check with DOR for entity type and reseller permit
4. If a corporation or LLC, check with Secretary of State (SOS) Corporations and Charities Division for current status

1. W-9

- Check that the W-9 is the most current form (currently Oct 2018 version)

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.	Give Form to the requester. Do not send to the IRS.
--	--	---

- Ensure that a federal tax classification has been selected

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate
--	--	--	--------------------------------------	---------------------------------------

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

W-9

- If the vendor selected LLC, make sure they also selected a tax classification

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☒ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) **LLC**

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

- Look for a TIN – either a Social Security Number (SSN) or Employer Identification Number (EIN)

Part I	Taxpayer Identification Number (TIN)
<p>Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i>, later.</p> <p>Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.</p>	
Social security number	
or	
Employer identification number	

W-9

- Most W-9s do not have to be signed
 - 1099-S is one exception

Part II Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and	
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. citizen or other U.S. person (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.	
Sign Here	Signature of U.S. person ▶ Date ▶

- Periodically update W-9s (in SJC, we do it every 3 years). Business entities change often.

2. TIN Matching - Publication 2108



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



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TIN Matching Purpose

- TIN Matching Program is established for payers of Form 1099 income subject to backup withholding
- Its purpose is to enable payers to verify TINs before issuing information return
 - This is the only allowed use of TIN Matching
- In general, payments includes all forms of income reportable on a 1099
- Some Exceptions:
 - Real estate transactions reportable on a 1099-S
 - Foreclosures
 - Distributions from retirement accounts



Access thru IRS E-Services

- <https://www.irs.gov/e-services>
- TIN Matching is one of several e-services available
- Select TIN Matching

e-Services Applications

Maintenance is scheduled every Sunday from 12 a.m. - 4 p.m. Eastern time. The system may be unavailable during this time.

[Transcript Delivery System \(TDS\)](#)

Use TDS to view client's return and account information.

[TIN Matching](#)

Validate TIN and name combinations prior to submitting information returns. Bulk and interactive options available.

[E-file Provider Services](#)

Apply and participate in the e-filing of tax returns.

[Application Program Interface \(API\)](#)

Apply and participate in scripting requests for TDS, TINM and SOR.

[Affordable Care Act \(ACA\) Services](#)

Apply and participate in the e-filing of ACA Information returns.

[State Agency Services](#)

Participate in TDS and generate extract reports.



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TIN Matching Application

- Choose “Access TIN Matching Application” to
 - Set up TIN Matching for yourself
 - Manage authorized users for your agency (if you are set up as a Principal)
- Choose “Access TIN Matching” to do TIN matching
- There is a “TIN Match Tutorial” available at the TIN Matching site

Taxpayer Identification Number (TIN) Matching

Enrolled Agents

This is a pre-filing service only offered to payers and/or their authorized agents who submit information returns. It enables validation of TIN and name combinations prior to submission of the information return. Interactive or bulk options are available.

Annual Filing Season Program Participants

Payers must be listed on the IRS Payer Account File (PAF) database to participate. Refer to [Pub. 2108A, On-Line Taxpayer Identification Number \(TIN\) Matching Program](#) [PDF](#) for complete information.

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Apply for TIN Matching

To participate in TIN Matching as an authorized payer of income subject to backup withholding an application must be completed.

Enrolled Actuaries

[Access TIN Matching Application](#)

E-File Providers

*requires login credentials

Modernized e-File

TIN Matching

Validate TIN and name combinations prior to submission of the information return. Interactive and bulk options are available.

[Access TIN Matching](#)

*requires login credentials



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TIN Matching Application

- Initial application takes time
- You will receive a letter by U.S. postal service, as well as a confirming email, when you are approved
- Principal of agency must then add you as an authorized user for your agency, in order for you to perform work for that agency



Department of the Treasury
Internal Revenue Service
333 West Pershing Road
Kansas City, MO 64999

000914.210798.311509.14306 1 MB 0.485 693



PO BOX 1415
FRIDAY HARBOR, WA 98250

For your reference

Notice name	Notice date
CP301	March 9, 2022

For more information

Visit irs.gov/cp301 to learn more about this notice.

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Thank you for using the IRS online services



Your personal information was used to access an IRS online service

What does this mean

If you **Did Not** access one of our online services:

- Contact us at 888-841-4648, Monday through Friday 6:30 a.m. to 6:00 p.m. Central Time.

If you **Did** access one of our online services:

- You must have your username and password each time you access one of our online services.
- Keep your registration profile data current. We will send you a confirmation email each time you update your profile.

Online Security Tips:

- Don't share your username, password, or one-time security code.
- Use a unique password that can't be easily guessed.
- The IRS would never ask for your username, password or device information over the phone, via email, letter or text.
- Visit irs.gov/cp301 for additional information



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TIN Matching Application

- Note: Accounts with e-services are for individuals. One can be associated with various agencies.
- After an individual establishes a personal account, Principal of agency must add them as an authorized user

Select Organization

Select the organization you will represent in this session:

Each item below represents an organization for which you are authorized to perform work. By selecting an organization, you will be able to perform work for only that organization.

- ☐ Individual
- ☐ (ACA) SAN JUAN COUNTY, 350 COURT STREET, FRIDAY HARBOR, WA98250
- ☐ F MILENE HENLEY, 25 Boyce Road, FRIDAY HARBOR, WA98250
- ☐ [REDACTED] 141 NORTH STAR LN, FRIDAY HARBOR, WA98250
- ☐ [REDACTED]
- ☒ (TIN M) SAN JUAN COUNTY, 350 COURT STREET, FRIDAY HARBOR, WA98250

SUBMIT >

Authorizing additional users

[e-services](#) [Online Tutorials](#) [Mailbox](#) [Modify PIN](#) [Sign Out](#) [Contact Us](#)

[Firm Information](#) [Location](#) [Authorized Users](#) [Application Summary](#) [Application Submission](#)

Doing Business as Name: SAN JUAN COUNTY | EIN: 91-6001360
Application Type: TIN Match Application | Tracking Number: 20110209202736542778
Application Status: Resubmission Required

Authorized Users

Please enter the person(s) that you wish to give access to or represent your firm for participation in the TIN Matching program. For assistance with determining a "Role" for the user you are entering, please review the Online Tutorials.

Authorized User(s)

Showing Items 1 to 6 of 6

Role Id	Organization Role	Name	TIN	Phone/Extension	Email	Location	Start Date	Disable Authority
1	Principal	Frances M Henley	*** - ** - 3780	(360) 370-7558	mileneh@sanjuanco.com	SAN JUAN COUNTY	03/18/2021	
3	Delegated User				@sanjuanco.com	SAN JUAN COUNTY		
4	Authorized Agent				cadwell@gmail.com	SAN JUAN COUNTY	06/16/2021	
4	Authorized Agent				@sanjuanco.com	SAN JUAN COUNTY	03/18/2021	
4	Authorized Agent				lly.mm@gmail.com	SAN JUAN COUNTY	06/16/2021	
4	Authorized Agent				@sanjuanco.com	SAN JUAN COUNTY	03/18/2021	

Showing Items 1 to 6 of 6

[ADD](#)

[PREVIOUS](#) [CONTINUE](#)

Cancel



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Types of Authorized Users

- **Principal:** A partner or individual who owns at least five percent of the firm or a corporate officer. The Principal must be a person that can legally bind for the firm in matters before the IRS and must complete the original *TIN Matching Application*. Principals may modify any section of the application and perform TIN Matching on behalf of their firm.
- **Responsible Official:** An individual who holds a supervisory position within the firm. Responsible Officials may add Authorized Users to the application and perform TIN Matching on behalf of their firm.
- **Authorized Agent:** An individual who transmits specific information returns documents to the IRS on behalf of the firm and may match name/TIN combinations on behalf of the payer. Authorized Agents may view an existing application and may perform TIN Matching on behalf of their assigned firm.
- **Delegated User:** An individual who will utilize the TIN Matching on behalf of the firm. A Delegated User may only perform TIN Matching for their assigned firm.

Authorizing additional users

×

Add Delegated User


Required fields are marked with an asterisk (*) and must be completed to submit the form.

First Name*	<input type="text"/>	Middle Initial	<input type="text"/>
Last Name*	<input type="text"/>	Suffix	<input type="text" value="v"/>
Social Security Number (SSN)*	<input type="text"/>		
Email Address	<input type="text" value="@sanjuanco.com"/>		
Phone Country Code*	<input type="text" value="001-United States/Canada"/>	Phone Number*	<input type="text" value="360-370-7557"/>
Extension	<input type="text"/>		
Location (DBA or Location Name)*	<input type="text" value="SAN JUAN COUNTY"/>		

SAVE >

Cancel

Authorizing additional users



e-services

Online Tutorials

Mailbox

Modify PIN

Sign Out

Contact Us

Doing Business as Name: SAN JUAN COUNTY | EIN: 91-6001360

Application Type: TIN Match Application | Tracking Number: 20110209202736542778

Application Status: Completed

Submission Complete

Thank you for submitting your application to the IRS. If the IRS requires any clarification or additional information, we may contact you. Below is your Tracking Number. Please print this page or record this number for future reference. We look forward to working with you.

✓

Your tracking number is 20110209202736542778

OK



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TIN Matching Sessions

At TIN Matching, choose between “Interactive” (up to 25) or “Bulk” (up to 100,000) match

The screenshot shows the IRS TIN Matching website. At the top is the IRS logo. Below it is a navigation bar with links: e-services, Online Tutorials, Mailbox, Sign Out, and Contact Us. The main content area features two large blue boxes. The left box is labeled 'A' and titled 'Interactive TIN Session'. It contains text explaining that this session allows a payer to submit a TIN/Name combination to be matched against IRS records, with an instant response for up to 25 combinations. At the bottom of this box is a button labeled 'BEGIN INTERACTIVE TIN SESSION' with a right arrow. The right box is labeled 'B' and titled 'Bulk TIN Session'. It contains text explaining that this session allows a payer to submit a TIN/Name combination to be matched against IRS records, with an electronic file of up to 100,000 combinations and matching results by email within 24 hours. At the bottom of this box is a button labeled 'BEGIN BULK TIN SESSION' with a right arrow.

Interactive TIN Session

TIN Matching allows a payer to submit a TIN/Name combination to be matched against IRS records. With Interactive TIN Matching, you can accomplish this interactively and receive an instant response for up to 25 TIN/Name combinations at a time.

BEGIN INTERACTIVE TIN SESSION >

Bulk TIN Session

TIN Matching allows a payer to submit a TIN/Name combination to be matched against IRS records. With Bulk TIN Matching, you can submit an electronic file of as many as 100,000 TIN and Name combinations and receive matching results by email within 24 hours.

BEGIN BULK TIN SESSION >



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TIN Matching Sessions

Interactive session entry page

[e-services](#)[Online Tutorials](#)[Mailbox](#)[Sign Out](#)[Contact Us](#)

Interactive TIN Session: Interactive Request

Enter up to 25 Taxpayer Identification (TIN) and Name combinations in the fields provided.

TIN and Name Combination

TIN Type (Required)

Unknown ▼

SSN/EIN (Required)

Last Name or Business Name (Required)

- Select *Add* to add taxpayer information.
- Select *Clear* to clear the form.

ADD

CLEAR

Table is empty! Please add new items.

When you have finished, you may:

- Select *Cancel* to discard your work and return to the TIN Matching home page.
- Select *Submit* to perform the TIN Matching request.

CANCEL

SUBMIT





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TIN Matching responses

- 0 TIN and Name match**
- 1 TIN was missing or was entered incorrectly
- 2 TIN entered is not currently issued
- 3 TIN and Name do not match**
- 4 Invalid TIN matching request
- 5 Duplicate TIN matching request
- 6 TIN Match found only on SSN, when the TIN type is (3 - Unknown)
- 7 TIN Match found only on EIN, when the TIN type is (3 - Unknown)
- 8 TIN Match found on both the SSN and EIN format, when the TIN type is (3 - Unknown)



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TIN Matching Sessions



Ouch!

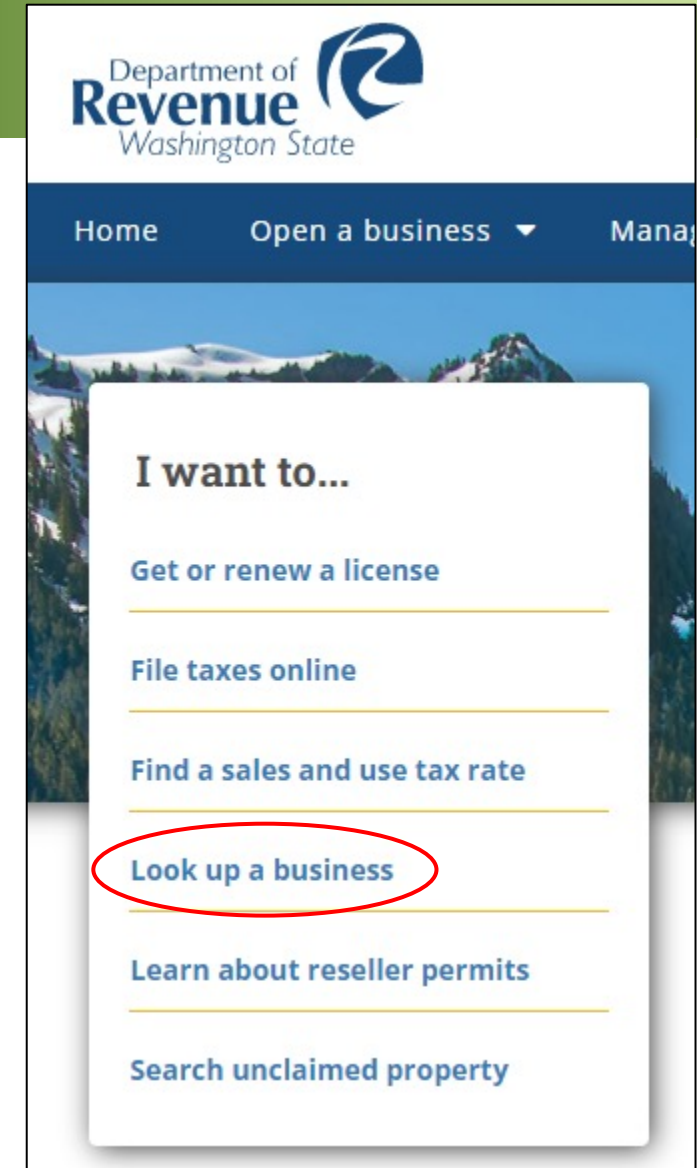
- If you try the same TIN more than 2 times unsuccessfully, you will be locked out of the system for at least 24 hours



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3. DOR Check

- Dept of revenue: dor.wa.gov
- “Look up a business”
- Why check?
 - If vendor is collecting sales tax, it must have a UBI (Unified Business Identifier) and a current reseller permit with Washington
 - This site can also confirm an active business license



Business Lookup

Search

Search for business licenses, tax accounts, and reseller permits issued by the Washington State Department of Revenue.

Search By

General license

☒

Tax account

☐

Governing people

☐

Trade name

☐

Reseller permit

☐

Business name

UBI/Account ID #

License #

Business street address

City

State

County

Endorsement type

I'm not a robot

reCAPTCHA

Privacy - Terms

Search

License Information:

[New search](#) [Back to results](#)

Entity name: AMAZON CORPORATE LLC

Business name: AMAZON CORPORATE LLC

Entity type: [Limited Liability Company](#)

UBI #: 601-983-993

Business ID: 001

Location ID: 0002

Location: Closed

Location address: 615 S HOLGATE ST
SEATTLE WA 98134-1632


Mailing address: PO BOX 81207
SEATTLE WA 98108-1207

Excise tax and reseller permit status: [Click here](#)

Secretary of State status: [Click here](#)

Governing People May include governing people not registered with Secretary of State

4. Secretary of State Check

**WASHINGTON**
Secretary of State


Corporations


Search...


INFORMATION CENTERNONPROFITSCHARITIESAWARDSPUBLIC NOTICESCONTACT USFAQ


NOTICE : March 23, 2022 - The Corporations and Charities Filing System (CCFS) is experiencing occasional service interruptions. While the system is online and able to process transactions and filings, some users may continue to encounter errors while in CCFS. We appreciate your patience and will continue to provide updates when available.


CCFS has been updated to reflect changes to nonprofit corporation laws under RCW 24.03A. All nonprofit filings will be completed manually using the items available in download forms.


 Quickly start filing your **ANNUAL REPORT**


**2022 Nonprofit Laws and Process Change**


What address must be included

Covid-19 Fee Update

Go paperless with CCFS!

Corporations & Charities Filing System

Can we help? Click to chat live 

CCFS Browser Support 

★ Most Requested Information

Service of Process

Download Forms

Limited Liability Companies (LLC)


Apostilles


Nonprofit Information

Domestic Partnerships

Information Center

Trademarks

 Business Search

 Advanced Business Search



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SOS Check

- Secretary of State Corporations Division: sos.wa.gov/corps
- Business Search ➔ Scroll down to Corporation Search
 - Can also go through Corporations & Charities Filing System, but that requires registration
- For WA businesses, this can confirm corporate status and active status

Corporation Search

Search by Name or UBI:

☐ Contains ☐ Begins With ☐ Exact Match

BUSINESS NAME

OR

UBI

Q Search

Search historical records at the [Digital Archives](#).

View our current list of Commercial Registered Agents [here](#).

STEP 2

ENSURE THAT VENDOR IS ELIGIBLE TO RECEIVE GRANT* FUNDS

- Check SAM (System for Award Management) for vendor suspension or debarment
- Login to SAM is not required

*San Juan County
checks all vendors.




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SAM Check

- At Sam.gov, select “Entity Information,” then (at the next page) “Advanced Search”

Entity Information

You can search and view entity information, including entity registration records, exclusions, and the Disaster Response Registry from this page. Most entity records are public information, but you must be signed to search and view them.

 [What is an entity?](#)



Please Sign In: You must sign in to your SAM.gov account to search Entities or the Disaster Response Registry.

[Sign In](#)

[Search](#)

[Advanced Search](#)

[Home](#) [Search](#) [Data Bank](#) [Data Services](#) [Help](#)



The Official U.S. Government System for:

Contract Opportunities

(was fbo.gov)

Contract Data

(Reports ONLY from fpds.gov)

Wage Determinations

(was wdol.gov)

Federal Hierarchy

Departments and Subtiers

Assistance Listings

(was cfda.gov)

Entity Information

Entities, Disaster Response Registry, and Exclusions


Entity Reporting

SCR and Bio-Preferred Reporting

Super simple search process!!
The hardest part of it is that the website changes often.



- On the next page, choose “Exclusions”
- Below, open “Excluded Entity”
- Enter the name of the vendor (or TIN or Duns)
- Hit enter, and the response is immediate
 - (But at the top of the page, so you may not notice)



No matches found
We couldn't find a match for your search criteria.

Please try another search or go back to previous results.

[Go Back](#)

Select Domain
Entity Information

All Entity Information

Entities

Disaster Response Registry

Exclusions

Filter By

Keyword Search
For more information on how to use our keyword search, visit our [help guide](#)

☐ Any Words [i](#)

☒ All Words [i](#)

☐ Exact Phrase [i](#)

e.g. 123456789, Smith Corp

Classification [v](#)

Excluded Individual [v](#)

Excluded Entity [^](#)

Entity Name



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Summary

- To set up new vendors
 - Establish vendor identity
 - Require and periodically update W-9s
 - Check status with Department of Revenue
 - Check status with Secretary of State Corporations Division
 - Check SAM for exclusions, to ensure eligibility
- How much of this is required? Only W-9 and sometimes SAM
- But....thorough vendor setup
 - Prevents duplicate vendors
 - Ensures compliance with grant requirements
 - Helps to prevent fraud



Questions
??