

Instructions for Entry of Name Controls for Businesses

While *Tax Preparer* automatically generates the required Name Controls for the taxpayers, dependents, parents, and other individuals, the IRS also requires a 4-character Name Control for certain business names, which cannot be automated. The following instructions are excerpted from the relevant pages of IRS Publication 1346 for 2004 returns. You should use these instructions to guide you when making the following entries:

W-2 Worksheet for Form 8453:	Employer's e-file name control
W-2G Worksheet for Form 8453:	PAYER's e-file name control
1099-R Worksheet for Form 8453:	PAYER's e-file name control
Care Provider Worksheet for Form 2441:	e-file name control for care provider

These are all **REQUIRED ENTRIES**. The return will be rejected by the IRS if you do not make entries in these fields.

Excerpted from IRS Publication 1346, Part I for 2004 returns:

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, and 2441.

The business Name Control consists of four alpha and/or numeric characters. The ampersand (&) and hyphen (-) are the only special characters permitted in the Name Control. The Name Control can have fewer than four characters. Blanks may be present only as the last two positions of the Name Control.

1. Individuals (Sole Proprietorships)

Always use the first four characters of the individual's (sole proprietor's) last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Arthur P. <u>Aspen</u>	ASPE
Jane & Mark <u>Hemlock</u> The Sunshine Cafe	HEML
John and Mary <u>Redwood</u>	REDW

2. Estates

Always use the first four characters of the last name of decedent. The last name of the decedent may be followed by the word "Estate" in the first name line.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Estate of Jay <u>Gold</u>	GOLD
Homer J. <u>Maroon</u> Estate	MARO
Frank <u>White</u> Estate	WHIT
Alan Baker Exec.	

3. Partnerships

Determine the Name Control using the following order of selection:

- a. Derive the Name Control for partnership entities from the trade or business name of the partnership. Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Alabaster Group B.J Fuschia, M.L. Magenta, & R. T . Indigo Ptrs.	ALAB
The <u>Green</u> Parrot	GREE
Harold J. Crimson & Bernard L. Ochre et at Ptr. <u>Howard Azure Development Co.</u>	HOWA
W.P Plum & H.N. Lavender dba <u>P & L Pump Co.</u>	P&LP
<u>Rose</u> Restaurant	ROSE
<u>The Blues</u>	THEB
<u>Violet Drywall Finishers</u> William Wheat, Gen. Ptr	VIOL

- b. If no trade or business name is present, derive the Name Control from the surname of the first listed partner.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Burgundy</u> , Olive & Cobalt, Ptrs.	BURG
Bob <u>Orange</u> & Carol Black	ORAN
G.H. <u>Orchid</u> et al Ptrs.	ORCH
A.B., C.D., & E.F. <u>Turquoise</u>	TURQ

4. Corporations

- a. Use the first four significant characters of the corporation name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>11th</u> Street Inc.	11TH
<u>Falcon</u> Field Plow Inc.	FALC
<u>J.R.</u> <u>Oriole</u> Inc.	JROR
<u>P & P</u> Company	P&PC
<u>Purple</u> Martin Ltd.	PURP
<u>RS</u> Corporation	RSCO
<u>Whippoorwill</u> Homeowners Assn.	WHIP
<u>Y-Z</u> Drive Co.	Y-ZD

ZZZ Club

ZZZC

- b. When determining a corporate Name Control, omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

Name Control Underlined

Name Control

The Meadowlark Co.

MEAD

The Swan

THES

- c. If an individual name contains the following abbreviations, use corporate Name Control rules.

SC - Small Corporation

PA - Professional Association

PC - Professional Corporation

PS - Professional Service

Examples:

Name Control Underlined

Name Control

Carl Sandpiper M.D.P.A.

CARL

John Waxwing PA

JOHN

Sam Sparrow SC

SAMS

- d. When the organization name contains the word "Fund" or "Foundation," corporate rules still apply.

Examples:

Name Control Underlined

Name Control

The Joseph Eagle Foundation

JOSE

Kathryn Canary Memorial Fdn.

KATH

- e. Corporate Name Control rules apply to local governmental organizations and to chapter names of national fraternal organizations.

Examples:

Name Control Underlined

Name Control

City of Fort Hulsache Board of Commissioners

CITY

House Assn. Of Beta XI Chapter of Omicron Delta Kappa

HOUS

Rho Alpha Chapter Epsilon Alpha Tau Fraternity

RHOA

Waxwing County Employees Assoc.

WAXW

5. Trusts and Fiduciaries

Derive the Name Control from the name of the trust, using the following order of selection:

- a. For individuals, use the first four characters of the last name.

Examples:

Name Control Underlined

Name Control

Richard L. <u>Aster</u> Charitable Remainder Unitrust	ASTE
Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Ivy & Laura Iris	BALS
Donald C. <u>Begonia</u> Trust FBO Mary, Karen, & Michael Violet	BEGO
Jonathan <u>Periwinkle</u> Irrevocable Trust FBO Patrick Redwood Chestnut Bank TTEE	PERI

- b. For corporations, use the first four characters of the corporate name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Daisy Corp.</u> Employee Benefit Trust	DAIS
<u>Marigold Association</u> Charitable Lead Trust	MARI
<u>Morningglory Church Endowment Trust</u> John J. Waxbean, Trustee	MORN

- c. For numbered trusts and GNMA Pools, use the first digits of the trust number disregarding any leading zeros and/or trailing alpha characters. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>GNMA Pool No. 00100B</u>	100G
<u>ABCD Trust No. 001036,</u> Lotusbank TTEE	1036
Trust No. <u>12190</u> , FBO Margaret Lily	1219
<u>0020</u> , <u>GNMA POOL</u>	20GN

- d. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Testamentary Trust Edward <u>Bluebell</u> TTEE	BLUE
Trust FBO The <u>Cherryblossom</u> Society	CHER
Trust FBO Eugene <u>Eucalyptus</u>	EUCA
Michael <u>Tulip</u> Clifford Trust	TULI

Note: "Clifford Trust" is the name of a type of trust.

6. Other Organizations

- a. The only organization that will always be abbreviated is Parent Teachers Association (PTA). The Name Control is "PTA" plus the first letter of a State, whether or not the state name is present as part of the name of the organization.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>P</u> arent <u>T</u> eachers <u>A</u> ssociation of San Francisco	PTAC
<u>P</u> arent Teachers Association Congress of <u>G</u> eorgia	PTAG

- b. If the business name contains an abbreviation other than "PTA," the Name Control is the first four characters of the abbreviated name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>A</u> . <u>I</u> . <u>S</u> . <u>D</u>	AISD
<u>R</u> . <u>S</u> . <u>V</u> . <u>P</u> . Post No.245	RSVP

- c. The Name Control is the first four characters of the national title.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Local 210 <u>I</u> nternational Canary Assn.	INTE
<u>L</u> aborers Union, AFL-CIO	LABO
Post 3120, <u>V</u> eterans of Space Wars of U.S. Dept. of Georgia	VETE

- d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.

Example:

<u>Name Control Underlined</u>	<u>Name Control</u>
Barbara J. Zinnia <u>Z</u> Z Grain Inc.	ZZGR

- e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>S</u> t. <u>B</u> ernard's Methodist Church Bldg. Fund	STBE
Diocese of Kansas City <u>S</u> t. <u>R</u> ose's Hospital	STRO
<u>S</u> t. <u>S</u> ilver's Church Diocese of Larkspur	STSI