
Employment Tax
e-file System
Implementation and User Guide

2004

PUBLICATION 3823
INTERNAL REVENUE SERVICE
ELECTRONIC TAX ADMINISTRATION

APPENDIX B
NAME CONTROL CONVENTIONS

Business Name Controls

Business Name Controls in General:

- The Name Control consists of up to four alpha and/or numeric characters.
- The 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” or “fbo” as part of the Name Control. They stand for “doing business as” and “for benefit of”

Business Name Control Valid Characters:

- Alpha (A-Z)
- Numeric (0-9)
- Hyphen (-)
- Ampersand (&)

Special Business Name Controls:

- If an invalid character is used in the name line, drop the special character from the taxpayer’s name.
Example: Jones.com should be Jones com. An example is 4U.com. The Name Control should be 4UCO.
- When the organization name contains the name of a corporation and both the words “Trust” and “Fund” are present, apply the corporate name control rules.
- If the organization name contains both “Trust” and “Fund” and an individual’s name, apply the trust name control rules.

Name Control Underlined	Name Control	Rule
Sole Proprietorships		Sole Proprietorships (Individuals)
Arthur P. <u>Aspen</u> , Attorney Jane <u>Hemlock</u> , The Pecan Café John and Mary <u>Redwood</u>	ASPE HEML REDW	The Name Control is the first four characters of the individual's last name.

Name Control Underlined	Name Control	Rule
Estates		Estates
Frank <u>Walnut</u> Estate Alan Beech, Exec. Estate of Jan <u>Poplar</u> Homer J. <u>Maple</u> Estate	WALN POPL MAPL	The Name Control is the first four characters of the individual's last name. Note: The decedent's name may be followed by "Estate" on the name line.

Name Control Underlined	Name Control	Rule
Partnerships		Partnerships
<u>Redbud</u> Restaurant <u>Teak</u> Drywall Finishers Don Hickory, Gen. Ptr. Harold J. Almond & Thad J. Balsam et al Ptr. <u>Howard</u> Elder Development Co. W. P. Plum & H. N. Laurel DBA <u>P&L Pump</u> Co <u>Almond</u> Group E. J. Fig, M. L. Maple, & R. T. Holly PTRS.	REDB TEAK HOWA P&LP ALMO	Derive the Name Control for partnership entities from the trade or business name of the partnership. Note: Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.
The <u>Hemlock</u> Cup <u>The</u> Hawthorn	HEML THEH	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.
Bob <u>Oak</u> & Carol Hazel <u>Cedar</u> , Teak & Pine, Ptrs	OAK CEDA	If no trade or business name is present, derive the Name Control from the last name of the first listed partner following the general rules listed at the beginning of this document.

Name Control Underlined	Name Control	Rule
Corporations		Corporations
<u>Sumac</u> Field Plow Inc. <u>11th</u> Street Inc. <u>P&P</u> Company <u>Y-Z</u> Drive Co. <u>ZZZ</u> Club <u>Palm</u> Catalpa Ltd. Fir <u>Fir</u> Homeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.

Name Control Underlined	Name Control	Rule
Corporations		Corporations
The <u>Willow</u> Co. <u>The Hawthorn</u>	WILL THEH	When determining a corporation Name Control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> Eucalyptus M.D. P.A.	JOHN SAMS CARL	If an individual name contains any of the following abbreviations, treat it as the business name of the corporation: PC – Professional Corporation SC – Small Corporation PA – Professional Association PS – Professional Service
The <u>Joseph</u> Holly Foundation <u>Kathryn</u> Fir Memorial Fdn.	JOSE KATH	Apply corporate Name Control rules when the organization name contains "Fund," "Foundation" or "Fdn"
<u>City</u> of Fort Hickory Board of Commissioners <u>Walnut</u> County Employees Association <u>Rho Alpha</u> Chapter Alpha Tau Fraternity <u>House</u> Assn. Of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to local governmental organizations and to chapter names of national fraternal organizations.

Name Control Underlined	Name Control	Rule
Trusts and Fiduciaries		Trusts and Fiduciaries
Jan <u>Fir</u> Trust FBO Patrick Redwood Chestnut Bank TTEE Donald C. <u>Beech</u> Trust FBO Mary, Karen & Michael Redbud Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Fit & Laura Fir Richard L. <u>Aster</u> Charitable Remainder Unitrust	FIR BEEC BALS ASTE	Derive the Name Control from the name of the trust using the following order of selection: If only an individual is listed, use the first four characters of the last name following the general rules mentioned at the beginning of this document. Note: Never include any part of the word "trust" in the Name Control.
<u>Magnolia</u> Association Charitable Lead Trust <u>Cedar</u> Corp. Employee Benefit Trust <u>Maple</u> -Birch Endowment Trust John J. Willow, Trustee	MAGN CEDA MAPL	When a corporation is listed, use the first four characters of the corporation name.
Trust No. <u>12190</u> FBO Margaret Laurel ABCD Trust No. 00 <u>1036</u> Elm Bank TTEE 00 <u>20</u> , <u>GNMA</u> POOL <u>GNMA</u> Pool No. 00 <u>100B</u>	1219 1036 20GN 100G	For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Name Control Underlined	Name Control	Rule
Trusts and Fiduciaries		Trusts and Fiduciaries
Testamentary Trust Edward <u>Buckeye</u> TTEE Trust FBO Eugene <u>Eucalyptus</u> Trust FBO The <u>Dogwood</u> Blossom Society Micheal <u>Teak</u> Clifford Trust	BUCK EUCA DOGW TEAK	If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO) following the rules at the beginning of this document. Note: "Clifford Trust" is the name of a type of trust.

Name Control Underlined	Name Control	Rule
Other Organizations		Other Organizations
<u>P</u> arent Teachers <u>A</u> ssociation of San Francisco <u>P</u> arent Teachers <u>A</u> ssociation Congress of <u>G</u> eorgia	PTAC PTAG	Derive the Name Control of a Parent Teachers Association from the abbreviation "PTA". The Name Control is "PTA." plus the first letter of the state where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization.
Local 210 <u>I</u> nternational Birch Assn. <u>V</u> FW Post 3120 <u>L</u> aborer's Union, AFL-CIO Tau Delta Chapter of <u>A</u> lpha Phi <u>B</u> enevolent & Protective Order of Elks (B. P. O. E.)	INTE VETE LABO ALPH BENE	Derive the Name Control from the first four characters of the national title. Note: "VFW" is a common abbreviation for "Veterans of Foreign Wars".
<u>A.I. S.D.</u> <u>R.S.V.P.</u> Post No. 245	AISD RSVP	If the return has an abbreviated first name other than "PTA" and "VFW," the Name Control is the first four characters of the abbreviated name.
Barbara J. Yucca <u>Y</u> Grain Inc.	YYGR	When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.
Diocese of Kansas City <u>St. Rose</u> Hospital <u>St. Joseph's</u> Church Diocese of Cypress <u>St. Bernard's</u> Methodist Church Bldg. Fund	STRO STJO STBE	For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Name Control Underlined	Name Control	Rule
Exempt Organizations		Exempt Organizations
Friends of <u>Jane</u> Doe Committee to Elect <u>John</u> Smith	JANE JOHN	Use these examples for determining the Name Control for Political Organizations.
<u>Smith</u> for State Representative <u>Linda</u> Jones for Congress Citizen for <u>John</u> Harold	SMIT LIND JOHN	