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# Name Job Aid

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*Note:* The taxpayer names shown in this document are fictitious. They were constructed by random selection to appear realistic and increase the effectiveness of the Job Aid. Any resemblance to actual names is purely coincidental.



Department of the Treasury  
Internal Revenue Service

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## IMF Name Control Job Aid

**Note:** if you are working at an IDRS terminal and there is more than one last name for the taxpayer, compare the last names on the document with the DM-1 Name Control (CC INOLE):

- If only one match is found, derive the Name Control from that last name.
- If no match or more than one match is found, derive the Name Control according to the specific rules under 1 e, 1 f, and 2b.

| Name Control Underlined                                                                                                        | Name Control                         | Rule                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. IMF Names in General:</b>                                                                                                |                                      | <b>1. IMF Names in General:</b>                                                                                                                                                                                                                                   |
| <b>a.</b> Ralph <u>Teak</u><br>Dorothy <u>Willow</u><br>Joe <u>McCedar</u><br>Torn <u>MacDouglas</u><br>Joseph <u>MacTitus</u> | TEAK<br>WILL<br>MCCE<br>MACD<br>MACT | <b>a.</b> The Name Control consists of the first four characters of the primary taxpayer's last name.                                                                                                                                                             |
| <b>b.</b> Thomas A. <u>El-Oak</u><br>Ann <u>O'Spruce</u><br>Mark <u>D'Magnolia</u>                                             | EL-O<br>OSPR<br>DMAG                 | <b>b.</b> The hyphen (-) is the ONLY special character allowed in the IMF Name Control.<br><b>Note:</b> When establishing an IMF taxpayer's last name that contains apostrophe ('), ignore/disregard the apostrophe as part of the Name Control.                  |
| <b>c.</b> Dannette <u>B</u><br>James P. <u>Ai</u><br>John A. <u>Fir</u>                                                        | B<br>AI<br>FIR                       | <b>c.</b> The IMF Name Control must contain no more than four characters. However, it may contain less than four characters.<br><b>Note:</b> The first character must be an alpha followed by maximum of three blank positions.                                   |
| <b>d.</b> Daniel P. <u>Di Almond</u><br>Mary J. <u>Van Elm</u><br>Susan L. <u>Von Birch</u><br>Donald Vander <u>Oak</u>        | DIAL<br>VANE<br>VONB<br>OAK          | <b>d.</b> Taxpayers with names such as "Van," "Von" and "Di" are considered as the IMF Name Control.<br><b>Note:</b> See Asian-Pacific Names for exceptions to this rule.                                                                                         |
| <b>e.</b> Janet C. Redbud <u>Laurel</u><br>Dee (Plum) <u>Birch</u>                                                             | LAUR<br>BIRC                         | <b>e.</b> When two last names are shown for an individual, derive the IMF Name Control from the second last name of the primary taxpayer.<br>(See Note at the very top of this page.)<br><b>Note:</b> See Exceptions to this rule within Item 2., Hispanic Names. |

| Name Control Underlined                                                                                                                                 | Name Control                             | Rule                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>f. Joan <u>Hick</u>ory-Hawthorn<br/>Dale <u>Redw</u>ood-Cedar</p> <p>g. Dell <u>Ash</u> &amp; Linda Birch<br/>Trey &amp; Joan <u>Eucal</u>ypthus</p> | <p>HICK<br/>REDW</p> <p>ASH<br/>EUCH</p> | <p>f. When two last names for an individual are connected by a hyphen, derive the IMF Name Control from the first last name. (See <b>Note:</b> at the beginning of the IMF Name Control Job Aid)</p> <p>g. On a joint return, whether the taxpayers use the same or different last names, derive the IMF Name Control from the PRIMARY taxpayer's last name.<br/><b>Note:</b> The PRIMARY taxpayer is listed first on the tax form. Taxpayer listed on the second line is the secondary taxpayer.</p> |

| Name Control Underlined                                                                                                                                                                             | Name Control                                         | Rule (in priority order)                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2. Hispanic Names:</b>                                                                                                                                                                           |                                                      | <b>2. Hispanic Names:</b>                                                                                                                                                                                                                                                                                             |
| a. Elena <u>del</u> Valle<br>Eduardo <u>de la</u> Rosa<br>Pablo <u>De</u> Martinez<br>Miguel <u>de</u> Torres<br>Juanita <u>de la</u> Fuente<br>B. A. <u>De</u> Rodriguez<br>M. D. <u>de</u> Garcia | DELV<br>DELA<br>DEMA<br>DETO<br>DELA<br>DERO<br>DEGA | a. When "del," "de," or "de la" appear with a Hispanic name, include it as part of the IMF Name Control.                                                                                                                                                                                                              |
| b. Juan <u>Garza</u> Morales<br>Maria <u>Lopez</u> y Moreno<br>Sylvia <u>Juarez</u> cle Garcia                                                                                                      | GARZ<br>LOPE<br>JUAR                                 | b. When two Hispanic last names are shown for an individual, derive the Name Control from the first last name. ( <u>See Note at the very top of the previous page</u> )<br><b>Note:</b> This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Controls. |
| <b>3 Asian-Pacific Names:</b>                                                                                                                                                                       |                                                      | <b>3. Asian-Pacific Names:</b>                                                                                                                                                                                                                                                                                        |
| a. Binh To <u>La</u>                                                                                                                                                                                | LA                                                   | a. Some Asian-Pacific last names have only two letters.                                                                                                                                                                                                                                                               |
| b. Nam Quoc <u>Tran</u> & Thuy Thanh Vo                                                                                                                                                             | TRAN                                                 | b. Asian-Pacific females rarely change their last names due to marriage.                                                                                                                                                                                                                                              |
| c. Dang Van <u>Le</u><br>Nhat Thi <u>Pham</u>                                                                                                                                                       | LE<br>PHAM                                           | c. When "Van" (male) or "Thi" (female) appear with an Asian-Pacific name, do not include it as part of the IMF Name Control.<br><b>Note:</b> <u>These are common Asian-Pacific middle names.</u>                                                                                                                      |
| d. Kim Van <u>Nguyen</u> & Thi Tran                                                                                                                                                                 | NGUY                                                 | d. The name "Nguyen" is a common last name used by both male and female taxpayers.                                                                                                                                                                                                                                    |
| e. <u>Kwan</u> , Kim Van & Yue Le                                                                                                                                                                   | KWAN                                                 | e. The last name may appear first on the name line. <b>Note:</b> On the signature line, the last name often appears first.                                                                                                                                                                                            |
| f. Yen-Yin <u>Chiu</u><br>Jin-Zhang <u>Qiu</u>                                                                                                                                                      | CHIU<br>QIU                                          | f. Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer's <u>last name</u> hyphenated.                                                                                                                                                                                           |

## BMF Name Control Job Aid

### BMF 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"

### BMF Name Control Valid Characters:

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

### BMF Special Name Controls:

- (1). 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.
- (2). 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.
- (3). 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Individual Last Names Continued:</b><br><br><h. <u="" dang="" van="">Le<br/>Nhat Thi <u>Pham</u><br/><br/> i. Kim Van <u>Nguyen</u><br/><br/> j. <u>Kwan</u>, Kim Van<br/><br/> k. Yen-Yin <u>Chiu</u><br/>Jin-Zhang <u>Qiu</u> </h.>                             | LE<br>PHAM<br><br>NGUY<br><br>KWAN<br><br>CHIU<br>QIU | <b>Individual Last Names continued:</b><br><br>h. When "Van" (male) or "Thi" (female) appear with an Asian-Pacific name, do not include as part of the Name Control. <b>Note:</b> These are common Asian-Pacific middle names.<br><br>i. The name "Nguyen" is a common Asian - Pacific last name.<br><br>j. An Asian-Pacific last name may appear first on the name line. Note: Asian-Pacific names often appear first in signatures.<br><br>k. Asian pacific first names often include a hyphen (-). Only rarely is an Asian-Pacific last name hyphenated. |
| <b>2. Sole Proprietorships:</b><br><br>a. Arthur P. <u>Aspen</u> , Attorney<br>Jane <u>Hemlock</u> , The Pecan Cafe<br>John and Mary <u>Redwood</u>                                                                                                                  | ASPE<br>HEML<br><br>REDW                              | <b>2. Sole Proprietorships (Individuals):</b><br><br>a. The Name Control is the first four characters of the individual's last name.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>3. Estates:</b><br><br>a. Frank <u>Walnut</u> Estate<br>Alan Beech, Exec.<br>Estate of Jan <u>Poplar</u><br>Homer J. <u>Maple</u> Estate                                                                                                                          | WALN<br><br>POPL<br>MAPL                              | <b>3. Estates:</b><br><br>a. The Name Control is the first four characters of the individual's last name. <b>Note:</b> The decedent's name maybe followed by "Estate" on the name line.                                                                                                                                                                                                                                                                                                                                                                     |
| <b>4. Partnerships:</b><br><br>a. <u>Redbud</u> Restaurant<br><u>Teak</u> Drywall Finishers<br>Don Hickory, Gen. Ptr.<br>Harold J. Almond & Thad J. Balsam et al Ptr.<br><u>Howard</u> Elder Development Co.<br>W. P. Plum & H. N. Laurel DBA <u>P&amp;L</u> Pump Co | REDB<br>TEAK<br><br>HOWA<br><br>P&LP                  | <b>4. Partnerships:</b><br><br>a. Derive the Name Control for partnership entities from the trade or business name of the partnership. <b>Note:</b> Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.                                                                                                                                                                                                                                                                                                         |

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| <b>Almond</b> Group<br>E. J. Fig, M. L. Maple, &<br>R.T. Holly PTRS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ALMO                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Name Control Underlined</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Name Control</b>                                                                                                                                  | <b>Rule</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Partnerships, continued:</b><br><br>b. The <u>Hem</u> lock Cup<br><u>The</u> Hawthorn<br><br>c. Bob <u>Oak</u> & Carol Hazel<br><u>Cedar</u> , Teak & Pine, Ptrs                                                                                                                                                                                                                                                                                                                                                                                                                            | HEML<br>THEH<br><br>OAK<br>CEDA                                                                                                                      | <b>Partnerships, continued:</b><br><br>b. 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.<br><br>c. 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>5. Corporations:</b><br><br>a. <u>Suma</u> c Field Plow Inc.<br><u>11th</u> Street Inc.<br><u>P &amp; P</u> Company<br><u>Y-Z</u> Drive Co.<br><u>ZZZ</u> Club<br><u>Palm</u> Catalpa Ltd. Fir<br><u>Fir</u> Homeowners Assn.<br><br>b. The <u>Willow</u> Co.<br><u>The</u> Hawthorn<br><br>c. <u>John</u> Hackberry PA<br><u>Sam</u> Sycamore SC<br><u>Carl</u> Eucalyptus M.D. P. A.<br><br>d. The <u>Joseph</u> Holly<br>Foundation<br><u>Kathryn</u> Fir Memorial Fdn.<br><br>e. <u>City</u> of Fort Hickory Board<br>of Commissioners<br><u>Walnut</u> County Employees<br>Association | SUMA<br>11TH<br>P&PC<br>Y-ZD<br>ZZZC<br>PALM<br>FIRH<br><br>WILL<br>THEH<br><br>JOHN<br>SAMS<br>CARL<br><br>JOSE<br><br>KATH<br><br>CITY<br><br>WALN | <b>5. Corporations:</b><br><br>a. Derive the Name Control from the first four significant characters of the corporation name.<br><br>b. 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<br><br>c. If an individual name contains any of the following abbreviations, treat it as the business name of the corporation:<br>PC - Professional Corporation<br>SC - Small Corporation<br>PA - Professional Association<br>PS - Professional Service<br><br>d. Apply corporate Name Control rules when the organization name contains "Fund," "Foundation" or "Fdn"<br><br>e. Apply the corporate Name Control rules to local governmental organizations and to chapter names of national fraternal organizations. |

| <b>Rho</b> Alpha Chapter<br>Alpha Tau Fraternity<br><b>House</b> Assn. of Beta XI<br>Chapter of Omicron<br>Delta Kappa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | RHOA<br>HOUS                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name Control Underlined                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Name Control                                                                                                                                | Rule                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>6. Trusts and Fiduciaries:</b><br><br><b>a.</b> Jan <b>Fir</b> Trust<br>FBO Patrick Redwood<br>Chestnut Bank TTEE<br>Donald C. <b>Beech</b> Trust<br>FBO Mary, Karen &<br>Michael Redbud<br>Testamentary Trust U/W<br>Margaret <b>Balsam</b><br>Cynthia Fig & Laura Fir<br>Richard L. <b>Aster</b><br>Charitable Remainder<br>Unitrust<br><br><b>b.</b> <b>Magnolia</b> Association<br>Charitable Lead Trust<br><b>Cedar</b> Corp. Employee<br>Benefit Trust<br><b>Maple</b> -Birch Endowment<br>Trust<br>John J. Willow, Trustee<br><br><b>c.</b> Trust No. <b>12190</b><br>FBO Margaret Laurel<br>ABCD Trust No. 00 <b>1036</b><br>Elm Bank TTEE<br>00 <b>20</b> , <b>GNMA</b> POOL<br><b>GNMA</b> Pool No. 00 <b>100B</b><br><br><b>d.</b> Testamentary Trust<br>Edward <b>Buckeye</b> TTEE<br>Trust FBO Eugene<br><b>Eucalyptus</b><br>Trust FBO The <b>Dogwood</b><br>Blossom Society<br>Micheal <b>Teak</b> Clifford<br>Trust | FIR<br><br>BEEC<br><br>BALS<br>ASTE<br><br>MAGN<br>CEDA<br>MAPL<br><br>1219<br>1036<br>2OGL<br>100G<br><br>BUCK<br>EUCA<br>DOGW<br><br>TEAK | <b>6. Trusts and Fiduciaries:</b><br><br><b>a.</b> Derive the Name Control from the name of the trust using the following order of selection:<br>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.<br><br><b>Note:</b> Never include any part of the word "trust" in the Name Control.<br><br><b>b.</b> When a corporation is listed, use the first four characters of the corporation name.<br><br><b>c.</b> 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.<br><br><b>d.</b> 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.<br><b>Note:</b> "Clifford Trust" is the name of a type of trust. |



| Name Control Underlined                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Name Control                                                                                                                         | Rule                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| <b>7. Other Organizations:</b><br><br>a. <u>P</u> arent Teacher's<br><u>A</u> ssociation of San<br>Francisco<br><u>P</u> arent Teacher's<br><u>A</u> ssociation Congress of<br><u>G</u> eorgia<br><br>b. Local 210 <u>I</u> nternational<br>Birch Assn.<br><u>V</u> FW Post 3120<br><u>L</u> aborer's Union, AFL-CIO<br>Tau Delta Chapter of <u>A</u> lpha<br>Phi<br><u>B</u> enevolent & Protective<br>Order of Elks (B. P. O. E.)<br><br>c. <u>A</u> . <u>I</u> . <u>S</u> . <u>D</u> .<br><u>R</u> . <u>S</u> . <u>V</u> . <u>P</u> . Post No. 245<br><br>d. Barabara J. Yucca<br><u>Y</u> <u>Y</u> Grain Inc.<br><br>e. Diocese of Kansas City<br><u>S</u> t. <u>R</u> ose Hospital<br><u>S</u> t. <u>J</u> oseph's Church<br>Diocese of Cypress<br><u>S</u> t. <u>B</u> ernard's Methodist<br>Church Bldg. Fund | PTAC<br><br>PTAG<br><br>INTE<br><br>VETE<br>LABO<br>ALPH<br><br>BENE<br><br>AISD<br>RSVP<br><br>YYGR<br><br>STRO<br>STJO<br><br>STBE | <b>7. Other Organizations:</b><br><br>a. Derive the Name Control of a Parent Teacher's Association from the abbreviation "PTA. The Name Control is "PTA." plus the first letter of the <u>state</u> 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.<br><br>b. Derive the Name Control from the first four characters of the national title.<br><b>Note:</b> "VFW" is a common abbreviation for "Veterans of Foreign Wars."<br><br>c. 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.<br><br>d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.<br><br>e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church. |
| <b>8. Exempt Organizations:</b><br><br>a. Friends of <u>J</u> ane Doe<br>Committee to Elect <u>J</u> ohn<br>Smith<br><br><u>S</u> mith for State<br>Representative<br><u>L</u> inda Jones for Congress<br>Citizen for <u>J</u> ohn Harold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | JANE<br>JOHN<br><br>SMIT<br><br>LIND<br>JOHN                                                                                         | <b>8. Exempt Organizations:</b><br><br>a. Use these examples for determining the Name Control for Political Organizations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |