

Correction for Payer TIN

09/25/2025 4:40 pm CDT

- **Correction for Payer TIN**

Note that if users have reported information for an incorrect Payer TIN, that the Payer TIN should be corrected via a letter to the IRS; see the [IRS instructions](#) for details. New for 2014 and current, users will be able to go back into "Edit Payer" to update any incorrect data, even if the Payer was in a locked batch.

Reporting incorrect payer name and/or TIN. [Top](#)

If a payer discovers an error in reporting the payer (not recipient) name and/or TIN, write a letter containing the following information:

1. Name and address of the payer
2. Type of error (including the incorrect payer name/TIN that was reported)
3. Tax year
4. Payer TIN
5. Transmitter Control Code (TCC)

- If the ftw fulfillment service had been utilized, use
 - "52202" for corrections during 01/05/2012 - 05/06/2013;
 - "92966" for corrections during 05/07/2013 - 03/18/2014;
 - "92C28" for corrections during 03/19/2014 - 03/24/2015;
 - "92H42" for corrections during 03/25/2015 - 04/04/2016;
 - "92H96" for corrections during 04/05/2016 - 03/22/2017;
 - "92C28" for corrections during 03/23/2017 - 03/12/2018;
 - "92H42" for corrections during 03/13/2018 - 03/05/2019;
 - "92C28" for corrections during 03/06/2019 - 03/15/2020;
 - "92H42" for corrections during 03/16/2020 - 02/10/2021;
 - "92H96" for corrections during 02/11/2021 - 02/09/2022;
 - "92C28" for corrections during 02/10/2022 - 02/01/2023;
 - "92H42" for corrections during 02/02/2023 - 10/03/2023;
 - "92H96" for corrections during 10/04/2023 - 01/29/2024;
 - "92C28" for corrections during 01/30/2024 - 04/12/2024;
 - "92H42" for corrections during 04/13/2024 - 1/29/2025;
 - "92H96" for corrections during 01/30/2025 - 04/07/2025;
 - "92C28" for corrections during 04/08/2025 - present

- Type of return
- Number of payees
- Filing method (paper or electronic)
- Was federal income tax withheld?

Send the letter to Internal Revenue Service, Information Returns Branch, 230 Murall Drive, Mail Stop 4360, Kearneysville, WV 25430.

If a payer realizes duplicate reporting or a large percentage of incorrect information has been filed, contact the information reporting customer service site at 1-866-455-7438 for further instructions.

Note: You will also need to furnish a letter/statement to the recipient(s) with the updated payer information.
