Correction for Payer TIN

10/22/2026 11:14 am CDT

Occasionally, information returns may be filed using an incorrect payer name or Taxpayer Identification Number (TIN). The IRS does not allow these types of errors to be corrected through a standard electronic correction filing. Instead, the payer must notify the IRS directly in writing and provide specific information about the error. While the payer information can be updated within the software for recordkeeping purposes, any previously filed incorrect payer name or TIN must be addressed following IRS procedures.

> **Note**: If information was reported under an incorrect Payer TIN, the correction must be made by submitting a letter to the IRS. Refer to the IRS instructions for additional details. Users may return to **Edit Payer** to update incorrect payer information, even if the payer was included in a locked batch.

Reporting incorrect payer name and/or TIN.
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 - 01/29/2026;
  - "92H42" for corrections during 01/30/2026 - 04/01/2026
  - "92H96" for corrections during 04/02/2026 - 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.