

# Backup Withholding on Missing and Incorrect Name/TINs

*Including Instructions for Reading Tape Cartridges*



**IRS**

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Department of the Treasury  
**Internal Revenue Service**

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## **PART 1. INTRODUCTION**

This publication contains information about the backup withholding (BWH) requirements that may apply to the information returns you filed. The law provides that you may be required to withhold 31 percent of certain reportable payments made to recipients (payees) for whom you filed an information return that had a missing or an incorrect taxpayer identification number (TIN). If you are a new filer of information returns or want an answer to a specific question, you may find it helpful to begin by reading Part 2. Frequently Asked Questions; more detailed information begins with Part 4.

We have included copies of the First and Second “B” Notices, Form W-9, Form W-8, and SSA-7028 (see Part 7) for your convenience. These forms are perforated for easy removal.

### **What’s New?**

- Instructions for the Requester of Form W-9 are being revised. We have included the forms last revision dated November, 1998.
- Instructions For Reading Tape Cartridges.
- This publication can be accessed on the IRS Web Site at <http://www.ustreas.gov>.

## **PART 2. FREQUENTLY ASKED QUESTIONS**

### **1. Q. What is backup withholding?**

**A.** Persons (payers) making certain payments to payees must withhold and pay to the IRS 31% of those payments under certain conditions. Payments that may be subject to backup withholding include interest, dividends, rents, royalties, nonemployee compensation, and certain other payments including broker and barter exchange transactions, reportable gross proceeds paid to attorneys, and certain payments made by fishing boat operators. Real estate transactions are not subject to backup withholding.

### **2. Q. What is a TIN?**

**A.** A TIN is a social security number (SSN) issued by the Social Security Administration (SSA) or an employer identification number (EIN) issued by the IRS.

A TIN can only have nine (9) numbers. It cannot have more or less than nine numbers nor can it have a combination of numbers and an alpha character within the nine-number sequence. See question and answer #3 for information on ITIN and ATIN.

**3. Q. What is an ITIN/ATIN?**

**A.** An ITIN is an individual taxpayer identification number (ITIN) issued by the IRS. ITINs are used by aliens, both resident and nonresident, who are not eligible for SSNs. An ITIN has nine numbers in the same format as an SSN and always begins with the number 9.

Form W-7, IRS Application for Individual Taxpayer Identification Number, is used to apply for an ITIN. You may get a copy by calling 1-800-TAX FORM (1-800-829-3676).

An ATIN is an adoption taxpayer identification number (ATIN) issued by the IRS. ATIN's are only a temporary tax identification number issued for a child born in the United States. An ATIN contains nine numbers in the same format as an SSN. An ATIN may be requested when an SSN cannot be obtained in time to file your tax return. Once the parent obtains an SSN, the ATIN is closed.

Form W-7A, IRS Application for Taxpayer Identification Number for Pending U.S. Adoptions is used to apply for an ATIN. You may get a copy by calling 1-800-TAX-FORM (1-800-829-3676).

**4. Q. What payments are subject to backup withholding?**

- A.**
- a)** Rents and commissions, fees or other forms of compensation for services, and other fixed or determinable gains, profits, or income payments reportable on Form 1099-MISC, Miscellaneous Income.
  - b)** Interest reportable on Form 1099-INT, Interest Income.
  - c)** Dividends reportable on Form 1099-DIV, Dividends and Distributions.
  - d)** Patronage dividends reportable on Form 1099-PATR, Taxable Distributions Received From Cooperatives.
  - e)** Original issue discount reportable on Form 1099-OID, Original Issue Discount, if the payment is in cash.
  - f)** Gross proceeds reportable on Form 1099-B, Proceeds From Broker

and Barter Exchange Transactions.

g) Royalties reportable on Form 1099-MISC, Miscellaneous Income.

h) Gross Proceeds paid to attorneys reportable on Form 1099-Misc, Miscellaneous Income.

5. **Q. Can a payee claim he or she is exempt from backup withholding?**

**A.** Yes. Payees who may be exempt are listed in the Instructions for the Requester of Form W-9. They include tax exempt organizations, government agencies, corporations, and other listed entities.

6. **Q. Is a payee an exempt corporation if it uses the term “Company” or “Co.” in its name?**

**A.** A payer cannot treat a payee as an exempt organization merely because the business name contains the words “Company” or “Co.” In that case, the payer can only treat the payee as exempt if it certifies it is exempt on Form W-9.

7. **Q. When is a TIN considered missing or incorrect?**

**A. Missing TIN** - We consider a TIN to be missing if it is not provided. We also consider a TIN to be missing if it has more or less than nine numbers or it has an alpha character as one of the nine numbers.

**Example: Missing SSN: 123-45-678**

**Example: Missing SSN: 123-45-67899**

**Example: Missing EIN: 12- 345678P**

**Incorrect TIN** - We consider a TIN to be incorrect if it is in the proper format but the name/TIN combination doesn't match or can't be found on IRS or SSA files.

**Examples of Proper Format:**

**Correct SSN: 123-45-6789**

**Correct EIN: 12-3456789**

8. **Q. What files does the IRS use in the matching process?**

**A.** The DM-1 File -- A file containing all SSNs ever issued by the SSA

The EIN-Name Control File -- A file containing all the IRS-assigned EINs

The ITIN File-- A file containing all the IRS-assigned ITINs.

**9. Q. What should I do if a payee refuses or neglects to provide a TIN?**

**A.** Begin backup withholding immediately on any reportable payments. Do the required annual solicitation (request) for the TIN. (Question 14 has information about the solicitation requirements for missing and incorrect TINs.)

**10. Q. How do I know if a TIN on my account is incorrect?**

**A.** We will send you a CP2100 or a CP2100A Notice and a listing of incorrect name/TINs.

**11. Q. What is a CP2100 or CP2100A Notice?**

**A.** It is a notice which tells a payer that he or she may be responsible for backup withholding. It is accompanied by a listing of missing, incorrect, and/or not currently issued payee TINs.

Filers who receive a cartridge get a CP2100 Notice and paper listings can be received with either a CP2100 or CP2100A Notice.

**12. Q. What should I do if I receive a CP2100 or CP2100A Notice?**

**A.** Compare the listing(s) with your records.

**For missing TINs:** Determine if you are already backup withholding on the account. If you aren't, begin backup withholding immediately. You must make up to three solicitations for the TIN (initial, first annual, second annual), as described in Q&A 14, to avoid a penalty for failing to include a TIN on the Information Return.

**For incorrect TINs:** Compare the accounts on the listing with your business records. See Q&A 14 for the solicitation requirements in order to avoid a penalty including an incorrect TIN on a Information Return. If they **agree**, send the appropriate "B" Notice to the payee. If an account **does not agree**, this could be the result of a recent update, an error in the information you submitted, or an IRS processing error. If this is what happened, **the only thing you should do is correct or update your**

records, if necessary.

**REMINDER: YOU DO NOT HAVE TO CALL OR WRITE TO THE IRS TO SAY THAT YOU MADE THE CORRECTION OR UPDATE.**

13. Q. Do I have to wait 30 business days following receipt of a CP2100 or 2100A Notice before I begin backup withholding?

A. No. You may begin backup withholding as soon as the day after you receive a CP2100 or 2100A Notice.

**NOTE: There are no special provisions to provide a refund merely because a payee submits the proper certification after you have started backup withholding.**

14. Q. What are the first and second annual solicitation requirements?

A. A solicitation is a request for a payee's correct TIN. You must make the request to satisfy the backup withholding requirements and to avoid a penalty for filing another information return with a missing or an incorrect TIN.

**For missing TINs:** For all payees you must make the **initial** solicitation when the payee opens the account or when the transaction occurs. If the payee does not provide a TIN when you initially ask for it, you must begin backup withholding. In addition to avoid a penalty for filing an incorrect Information Return, you must make a **first annual** solicitation by December 31 of the year in which the account is opened (for accounts opened before December) or January 31 of the following year (for accounts opened the preceding December).

If the payee doesn't provide a TIN after the first annual solicitation, you must make the **second annual** solicitation by December 31 of the year following the calendar year in which the account was opened.

**For incorrect TINs:** You must make up to 2 annual solicitations in response to penalty notices on the CP2100 or CP2100A Notice. You must send a B Notice within 15 business days after you receive a CP2100 or CP2100A Notice. If you receive a Penalty Notice but not a CP2100 or CP2100A, your annual solicitation must be made by December 31 of year you received the Penalty Notice. However, if you already sent a B Notice in the calendar year pursuant to a CP2100 or CP2100A Notice, you do not have to send another solicitation in response to the penalty notice.

Generally, you must make the **second annual** solicitation within the same time frame as required for the first annual solicitation if IRS notifies you of an incorrect TIN within one of the next calendar years following the calendar year in which you received the first notification.

15. **Q. Does a CP2100 or CP2100A Notice indicate whether it is the first or second notification of an incorrect TIN for a specific account?**
- A. No. The backup withholding regulations provide that payers are responsible for tracking the status of the notices they receive.
16. **Q. What is the relationship between the requirement to make an annual solicitation for a payee's TIN and the requirement to send a "B" Notice?**
- A. Sending a "B" Notice to a payee in response to a CP2100A or CP2100 Notice also satisfies the annual solicitation requirement to avoid a penalty for filing another information return with an incorrect TIN.
17. **Q. What is a "B" Notice?**
- A. A "B" Notice is a backup withholding notice. There are two "B" Notices -- the First "B" Notice and the Second "B" Notice. You must send the First "B" Notice and a Form W-9 to a payee after you receive the first CP2100/CP2100A Notice with respect to this account for the purpose of soliciting a correct name/TIN combination. The text of the Second "B" Notice is different than that of the First "B" Notice. It tells the payee to contact IRS or SSA to obtain the correct name/TIN combination. The mailing of the second notice **should not** include a Form W-9. You must send the second B Notice after receiving the second CP2100 or CP2100A with respect to this account. The payee must certify the Name/TIN combination after receiving the second "B" Notice. Generally, you do not have to send a "B" Notice more than two times within three calendar years to the same account.
18. **Q. When do I send a "B" Notice to a payee?**
- A. You have 15 business days from the date of the CP2100A or CP2100 Notice, or the date you received it (whichever is later), to send a "B" Notice to a payee.

***Reminder: You only have to send a "B" Notice to a payee whose name/TIN combination and account number on your records agrees with the combination that IRS identified as incorrect.***



19. Q. How do I know which "B" Notice to send?
- A. If this is the first CP2100 or CP2100A with respect to this account, you must provide the payee with (1) the First "B" Notice and (2) a copy of Form W-9 (or acceptable substitute). You may also provide an optional reply envelope. Your outside envelope must be clearly marked **"IMPORTANT TAX INFORMATION ENCLOSED"** or **"IMPORTANT TAX RETURN DOCUMENT ENCLOSED."**
- If this is the second CP2100 or CP2100A received within three calendar years with respect to this account you must provide the payee with the Second "B" Notice. **Do not include a Form W-9.** You may also provide an optional reply envelope. Your outside envelope must be clearly marked **"IMPORTANT TAX INFORMATION ENCLOSED"** or **"IMPORTANT TAX RETURN DOCUMENT ENCLOSED."**
20. Q. Do I have to mail a Second "B" Notice if I receive the second CP2100 or CP2100A in the same calendar year as the first notice?
- A. No. You may disregard the second CP 2100 or CP2100A, even if it relates to a different tax year than the first.
21. Q. What should I do if a "B" Notice is returned as "undeliverable?"
- A. You must begin backup withholding. However, try to get the correct address for the payee and remail the notice. If you can't find the correct address, keep the undelivered notice with your records.
22. Q. Why are accounts I corrected still on the listing of missing or incorrect TINs?
- A. Due to processing cut-off points, a listing may **or** may not reflect your latest corrections. If you know that an account was corrected, **do not** send a "B" Notice to the payee.
23. Q. What should I do if a TIN was actually on file but it was left off the Form 1099 or reported incorrectly?
- A. Make any required change to your records and use the correct information on future filings. **Do not send a "B" Notice to the payee.**
24. Q. What should I do if this is the first notification and the Form W-9 is

**returned with the same incorrect information?**

**A.** Keep the Form W-9 on file to show that the payee certified the name/TIN combination. **Do not backup withhold.**

**25. Q. If I don't do business anymore with a payee, or if it was only a one-time transaction, what should I do with the "B" Notice?**

**A.** Send it and try to get the correct TIN. If you don't receive the TIN, notate your records so that if you do business again with the payee, you can track the notices for the "two in three year rule." We require that you track these accounts for three years after the date of the first CP2100A or CP2100 Notice.

**26. Q. Can a sole proprietor have an SSN or does he or she need an EIN?**

**A.** A sole proprietor may have an SSN or an EIN. However, he or she **must always** furnish his or her individual name, regardless of whether he or she uses an SSN or an EIN. A sole proprietor may provide a business name, but **he or she should list his or her individual name first** on the accounts with you.

**27. Q. Should I backup withhold on a payee who is a nonresident alien?**

**A.** Yes. A nonresident alien is subject to backup withholding unless you have a signed Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, or W-8, Certificate of Foreign Status, on file for him or her.

**NOTE: Instructions for Form W-9 is being revised and were not available when this publication went to print .**

**28. Q. Can a Form W-9 for one account be used to correct all accounts?**

**A.** Yes, if the payer required a payee to file only one Form W-9 for all accounts or instruments of the payee.

**29. Q. Can a payee be subject to backup withholding for more than one reason?**

**A.** Yes. However backup withhold for only one reason at a time.

- 30. Q. How do I get an EIN?**
- A.** Complete Form SS-4, Application for Employer Identification Number. Follow "How To Apply" in the instructions for Form SS-4 to obtain an EIN by mail, telephone, or facsimile (FAX).
- 31. Q. What form do I use to report backup withholding?**
- A.** Report backup withholding on Form 945, Annual Return of Withheld Federal Income Tax. For more information, including the deposit requirements for Form 945, see the separate instructions for Form 945, or Circular E, Employer's Tax Guide.

### **PART 3. WHERE TO CALL FOR HELP**

If you have any questions about backup withholding, information reporting, Forms 1099, or the CP2100 or CP2100A Notices and listing(s), you may call:

**The Information Reporting Program Centralized Call Site**

**Telephone. . . .(304) 263-8700 (not toll free)**

**Hours. . . . .8:30 am to 4:30 pm Monday through Friday EST**

The IRS electronic bulletin board (IRP-BBS) at the Martinsburg Computing Center is no longer available. **This publication can be accessed on the IRS Web site at <http://www.ustreas.gov>.**

### **PART 4. ACTIONS FOR MISSING TINs AND INCORRECT NAME/TIN COMBINATIONS**

#### **CP2100/CP2100A Notice**

The CP2100 or CP2100A Notice includes a listing(s) of the information returns you filed that had missing, incorrect, and/or not currently issued TINs. You should compare the listing(s) to your records to determine which of the following required actions you must take.

#### **Missing TINs**

We consider a TIN to be missing if it isn't provided or if it's obviously incorrect. Examples are a TIN with more or less than nine digits, or with a mixture of digits and letters. For accounts with missing TINs, make sure backup withholding has begun and continue backup withholding until you receive a TIN. If you haven't begun backup withholding, generally you must:

1. Begin backup withholding on any reportable payment you make and continue backup withholding until you receive a TIN. Remember that in some cases, the TIN must be certified.
2. **Do not send a first or second "B" Notice in response to the CP2100/CP2100A Notice.** However, in order to avoid a penalty for filing an Information Return that omitted the payee's TIN, you must make a first annual solicitation for the TIN (generally by December 31 of the year in which the account is opened) and if a TIN is still not received make a second annual solicitation (by December 31 of the following year). No annual solicitations are required in the years in which no reported payments are made.
3. Report amounts withheld on Form 945, Annual Return of Withheld Federal Income Tax, and make the required deposit.

**NOTE: Generally, you must get a TIN from a payee even for a "one-time" transaction. If you don't, the law allows us to charge a penalty. Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs, has information on removing or reducing penalties due to reasonable cause.**

### **Incorrect Name/TIN Combinations (including not currently issued TINs)**

A name/TIN combination is incorrect if it doesn't match or can't be found on IRS or SSA files. You must follow different procedures when the information on the listing(s) **agrees** or **disagrees** with your business records. Compare the listing(s) with your records and take the following actions:

For account information that **does not agree**, check to see if you put the correct information on the return, if the information changed after you filed it, or if IRS misprinted the information when processing the return. **In these situations, do not write to us. However:**

1. If you didn't put the correct information on the return: correct your records and include that information on any future information returns you file. Do not send a "B" Notice to the payee. **Do not send the correction to the IRS.**
2. If the information changed after you filed the return: be sure to include that information on any future information returns you file. Do not send a "B" Notice to the payee. **Do not send the correction to the IRS.**
3. If IRS misprinted your information: make a note of it in your records and do

not take any action. **Do not send the correction to the IRS.**

For account information that **agrees** with your records, you must determine whether this is the first or second time within three calendar years that we have notified you about an incorrect name/TIN combination. Your first notification of an incorrect Name/TIN combination is when the payee TIN appears for the first time on the listing we send you. The second notification of an incorrect name/TIN combination is when the same payee TIN appears for the second time within three calendar years on the listing.

**NOTE: An “applied for TIN certification” will not prevent or stop backup withholding when the payee has given you an incorrect name/TIN combination.**

### **First “B” Notice**

1. Send the First “B” Notice, a Form W-9, and an optional reply envelope to the payee within 15 business days from the date of the CP2100 Notice or the date you received it (whichever is later). Date the “B” Notice no later than 30 business days after the date of the CP2100 Notice or the date you received it (whichever is later). The outer envelope must be clearly marked **“IMPORTANT TAX INFORMATION ENCLOSED”** or **“IMPORTANT TAX RETURN DOCUMENT ENCLOSED.”**
2. Make sure that necessary information such as the date and account number are on the “B” Notice **before** mailing it to the payee.
3. Update your records with the corrected information received from the payee and include it on any future information returns you file. **Do not send the signed Form W-9 to the IRS.**
4. Begin backup withholding on payments made to payees who do not respond to the First “B” Notice within 30 business days after the date of the CP2100 Notice or the date you received it (whichever is later). However, you may begin backup withholding the day after the date you receive the CP2100 Notice.

**NOTE: Do not file a correction unless you are also making a change to the dollar amount reported.**

**NOTE: It is your responsibility to send the appropriate “B” Notice to the payee, when required, to obtain the correct name/TIN. This information should not be solicited by telephone because you need a TIN that the payee certifies as correct (Form W-9) in order to stop current backup**

**withholding or prevent backup withholding from starting.**

## **Second "B" Notice**

1. Send the Second "B" Notice and an optional reply envelope to the payee within 15 business days after the date of the CP2100 Notice or the date you received it (whichever is later). Date the "B" notice no later than 30 business days after the date of the CP2100 Notice or the date you received it (whichever is later). **Do not send a Form W-9.** The outer envelope must be clearly marked "**IMPORTANT TAX INFORMATION ENCLOSED**" or "**IMPORTANT TAX RETURN DOCUMENT ENCLOSED.**"
2. The payee **must** contact the SSA to have his or her social security number validated (on SSA Form 7028, Notice to Third Party of Social Security Number Assignment) or the IRS to get his or her employer identification number validated (on IRS Letter 147C).
3. Allow 30 business days after the date of the Second "B" Notice to receive Form 7028 from the SSA or Letter 147C from the payee. Begin backup withholding on payments made to him or her if you don't receive Form 7028 or Letter 147C within 30 business days. You may at your option begin backup withholding during the 30 day period. You must continue to backup withhold until you receive the validation.

**NOTE: You are not required to file a correction unless you are also making a change to the dollar amount reported.**

**NOTE: It is your responsibility to send the appropriate "B" notice to the payee, when required, to obtain the correct Name/TIN. This information should not be solicited by telephone because you need a TIN that the payee certifies as correct or if this is the second B Notice (IRS Letter 147C or SSA Form 7028 as appropriate) in order to stop current backup withholding or prevent backup withholding from starting.**

## **Third and Subsequent Notices**

Generally, you may ignore a third or subsequent notice of missing or incorrect TINs if you completed the actions for the First and Second "B" Notices and the incorrect payee name and TIN combination and account number remain the same. However, if the CP2100 Notice and listing(s) relate to the same payee, but with a different name/TIN combination than on the "first" and "second" notice, you must treat the notice

as a "first" notice.

## **PART 5. THE IRS MATCHING PROCESS**

This section provides an overview of the IRS matching process and the development of name controls.

The information returns you file must include a correct name/TIN combination to allow us to match the information reported against the income included on the payee's income tax return. We check whether a name/TIN combination is correct by matching it against a file containing all social security numbers (SSNs) issued by SSA and against a file containing all employer identification numbers (EINs) issued by IRS. Then we compare the name control on the payee document (if provided) to the name control on file. If a name control is not provided, we develop it from the name(s) provided on the first two name lines (up to 40 characters for each name line including spaces) of the information return. If we can match a developed name control to the name control in our records, we consider it to be correct. If no match is found using this process, we consider the name/TIN combination to be incorrect.

The chart on the back of Form W-9 has information for payees about "What Name and Number to Give the Requester" of Form W-9.

### **Name Controls**

A name control consists of up to four characters.

To help ensure that the name/TIN combination for an account matches the name/TIN combination on IRS and SSA files, use the following information when you open an account for a payee.

### **Individuals**

We develop a name control for an individual from the last name on the information return. For example:

Ralph **Teak**

Dorothy **Willow**

Joe **McCedar**

If an individual has a hyphenated last name, we develop the name control from the first of the two last names. For example:

Joan Cedar-Hawthorn

Victoria Windsor-Maple

For joint names, regardless of whether the payees use the same or different last names, we develop the name control from the primary payee's last name. For example:

Joseph Ash & Linda Birch

Edward & Joan Maple

***Reminder: If a payee has changed his or her last name, for instance, due to marriage, he or she SHOULD inform the Social Security Administration (SSA) of the name change.***

**Hint: On name line one of the Form 1099, a payer should enter the payee's first name and new last name (if the change has been made with SSA), or the payee's first name, former last name, and new last name (if the change has not been made with SSA).**



## Sole Proprietors

We generally develop the name control for a sole proprietor from the last name on the information return. For example:

Mark & Jane **Hemlock**  
The Sunshine Cafe

Karen **Birch**  
Ace Computer Co.

**Hint: Sole proprietors should enter their business, trade, or “doing business as” name on the second name line of the information return.**

## Estates

We develop the name control for a decedent's estate from the decedent's name on the first name line on the information return. The decedent's name may be followed by the word "Estate." (The TIN should be the one that was assigned to the estate.) For example:

Frank **White** Estate  
Alan Greene, Exec.

Estate of Frank **White**  
John Black, Exec.

## Trusts and Fiduciaries

We generally develop the name control for a trust or fiduciary account from the name of the person in whose name the trust or fiduciary account was established. For example:

Jonathan **Periwinkle**  
Irrevocable Trust  
FBO Patrick Redwood  
Chestnut Bank, Trustee

**Memory** Church  
Endowment Trust  
John Waxbean, Trustee

## Partnerships

We develop the name control for a partnership from the trade or business name of the partnership; if there isn't any, we develop the name control from the last name of the first partner listed on the original Form SS-4 (which was used to apply for the EIN). For example:

(The) **Oak Tree**  
A.S. Greene, K.L. Black & O.H. Brown, Ptrs.

Bob **Orange** & Carol Black, et al Ptrs.  
d.b.a. The Merry Go Round

E.F. **Brown**, M.S. White & T.J. Green, Ptrs.  
The Brown & White Company

### **Other Organizations**

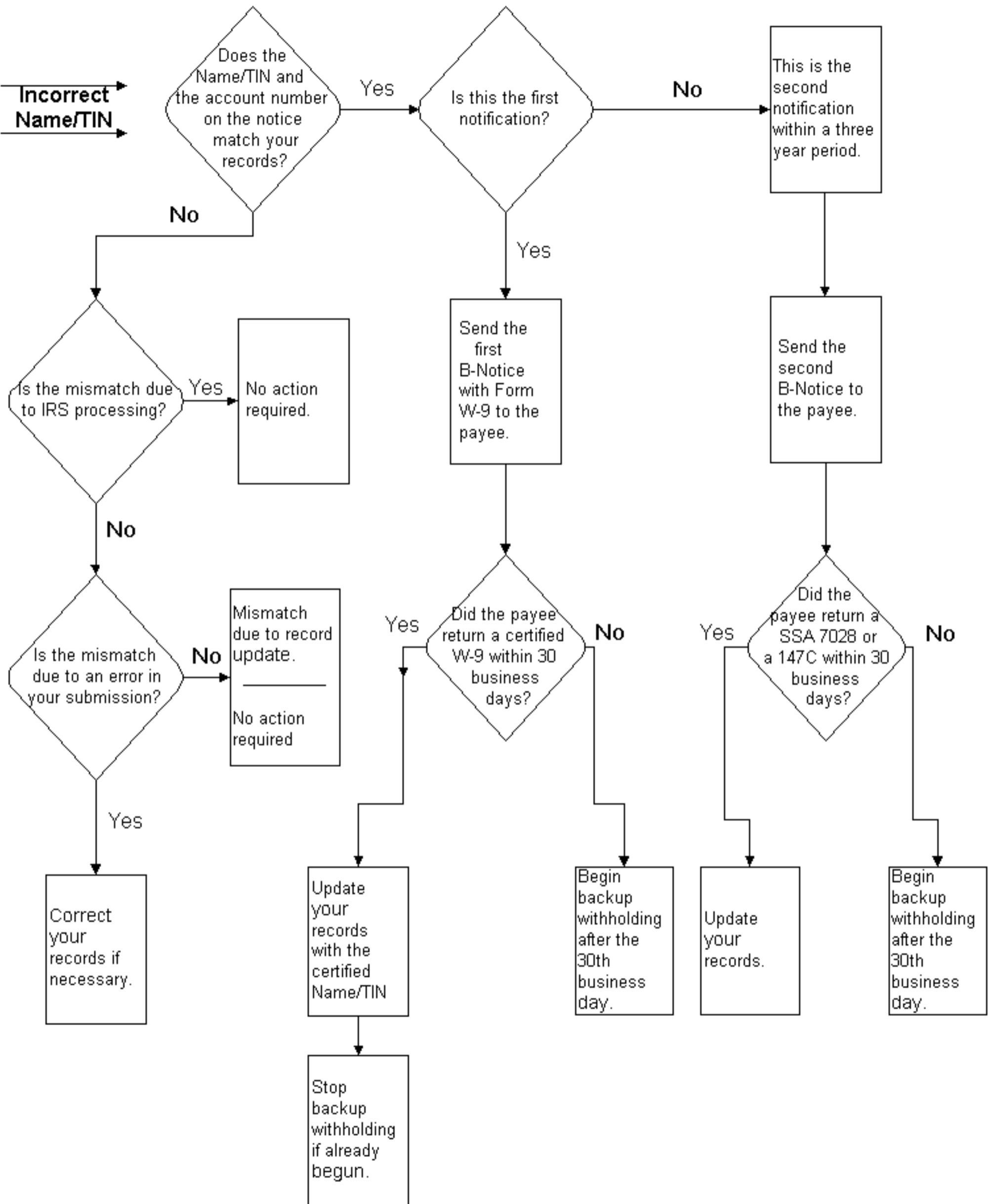
We develop the name control for other organizations from the entity's name on the original Form SS-4 (which was used to apply for the EIN).

**St Bernard's** Methodist Church  
Building Fund for St. Bernard's Church

**ABC** Company  
Main Street Store

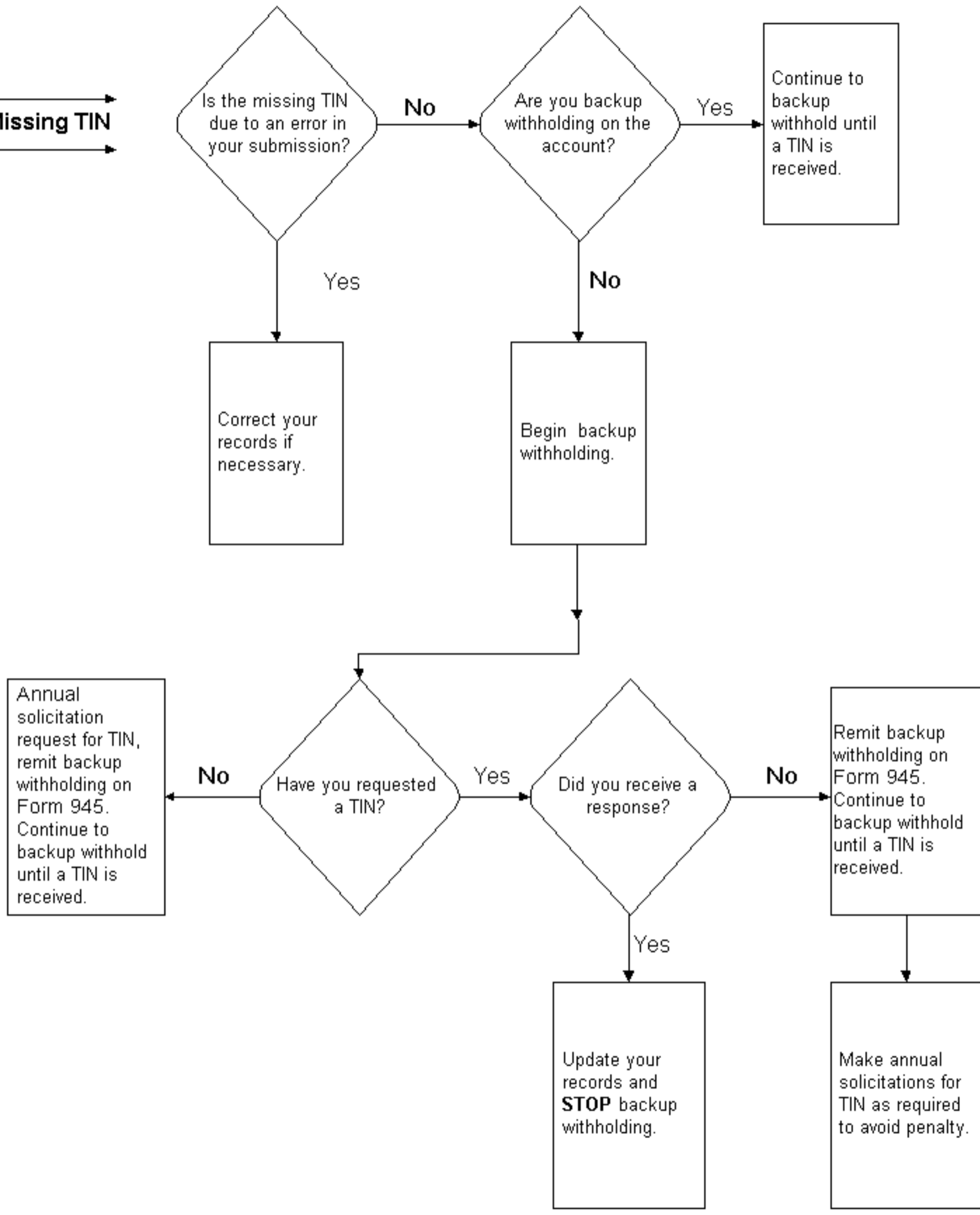
**NOTE: Extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., and apostrophe etc.), may be dropped during the development of name controls. For example, we dropped the period in St. Bernard's Methodist Church.**

# FLOWCHARTING for INCORRECT NAME/TINs



# FLOWCHARTING for MISSING TINs

Missing TIN



## **PART 7. NOTICES AND FORMS**

- First "B" Notice

- Second "B" Notice
  - Instructions for the Requester of Form W-9
  - Form W-9, Request for Taxpayer Identification Number and Certification
  - Form W-8, Certificate of Foreign Status
- Form SSA-7028, Notice to Third Party of Social Security Number Assignment
- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

**Note: Instructions for Form W-9 is being revised. At the time this publication went to print, the revised instructions for the W-9 were not available.**

## First B Notice

**IMPORTANT TAX NOTICE**

**ACTION IS REQUIRED**

### **Backup Withholding Warning!**

**We need a Form W-9 from you before the date shown below.**

Date\_\_\_\_\_ . Otherwise, backup withholding will begin.

Account Number\_\_\_\_\_

**Current Name on Account**\_\_\_\_\_

**Current TIN on Account** \_\_\_\_\_

The Internal Revenue Service (IRS) has notified us that the taxpayer identification number (TIN) on your account with us does not match their records. The IRS considers a TIN as incorrect if either the name or number shown on an account does not match a name and number combination in their files or the files of the Social Security Administration (SSA). If you do not take appropriate action to help us correct this problem before the date shown above, the law requires us to withhold 31 percent of the interest, dividends, and certain other payments that we make to your account. This is called backup withholding.

In addition to backup withholding, you may be subject to a \$50 penalty by the IRS for failing to give us your correct name/TIN combination.

This notice tells you how to help us make your account records accurate and how to avoid backup withholding and the penalty.

### **Why Your TIN May Be Considered As Incorrect.**

An individual's TIN is his or her social security number (SSN). Often a TIN does not match IRS records because a name has changed through marriage, divorce, adoption, etc., and the change has not been reported to SSA, so it has not been recorded in SSA's files.

Sometimes an account or transaction may not contain the correct SSN of the actual owner. For example, an account in a child's name may reflect a parent's SSN. (An account should be in the name and SSN of the actual owner.)

### **What You Need To Do.**

#### **Individuals**

If you have never been assigned a social security number (or if you lost your social security card and do not know your SSN), call your local SSA office and find out how to obtain an original (or a replacement) social security card. Then apply for it.

If you already have a social security number: Compare the name and SSN on your account with us (shown at the beginning of this notice) with the name and SSN shown on your social security card. Then use the chart on the next page to decide what action to take.

IF-

1. The last name and SSN on your account agree with the last name and SSN on your social security card

2. The SSN on your account is different from the SSN on your social security card, but the last name is the same

3. The last name on your account is different from the last name on your social security card, but the SSN is the same on both

4. Both the last name and SSN on your account are different from the last name on your social security card

Then-

1. Contact your local SSA office to ascertain whether the information on SSA's records is different from that on your social security card, and to resolve any problem. Also, put your name and SSN on the enclosed Form W-9 following the instructions on the form. Sign the Form W-9 and send it to us.

2. Put your name and SSN, as shown on your social security card, on the enclosed Form W-9, following the instructions on the form, sign it, and send it to us. You do not need to contact SSA.

3. Take one of the following steps (but not both):

(a) If the last name on your account is correct, contact SSA to correct the name on your social security card. Put your SSN and name shown on your account on the enclosed Form W-9 following the instructions on the form, sign it, and send it to us.

However, if you are not able to contact SSA at this time, you can provide us with both last names. Put your SSN and the name shown on your social security card plus the last name shown on your account (in that order) on the enclosed Form W-9 following the instructions on the form, sign it, and return it to us. For example, if your social security card lists your maiden name, give us your SSN and your name in the following order:

First/maiden/married name. Please note, however, that you should contact SSA as soon as possible so they can correct their records. (b) If the last name on your social security card is correct, put that name and your SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and return it to us. You do not need to contact SSA.

4. (a) If the last name and SSN on your social security card are correct, put that name and SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and send it to us. You do not need to contact SSA.

(b) If the last name on your account and the SSN on your social security card are correct, follow the procedure in section 3(a) above. Be sure to put the name shown on your account and the name on your social security card on the Form W-9.

Once you have resolved what your correct name and TIN combination is, you must provide this information to us (and all your other payors) for all of your accounts to avoid a problem in the future. If you are required to visit an SSA office, take this notice, your social security card, and any other related documents with you. Before you go, you should call SSA so that they can explain what other documents you need to bring.

#### Instructions for Nonindividuals and Certain Sole Proprietors

For most **nonindividuals** (such as trusts, estates, partnerships, and similar entities), the TIN is the employer identification number (EIN). The EIN on your account may be incorrect because it does not contain the number of the actual owner of the account. For example, an account of an investment club or bowling league should reflect the organization's own EIN and name, rather than the SSN of a member. Please put the name and EIN on the enclosed Form W-9, sign it, and send it to us.



A **sole proprietor** must furnish his or her individual name and either his or her SSN or the EIN for his or her sole proprietorship. In addition to his or her individual name, the sole proprietor may also furnish the business name for the sole proprietorship, provided his or her individual name is listed before the business name. A sole proprietor must not furnish only the business name. Please put the individual name and SSN or EIN on the enclosed Form W-9, sign it, and send it to us.

**Important Reminder!**

YOU MUST SEND US A SIGNED IRS FORM W-9 BEFORE THE DATE OF THIS NOTICE even if the name and number (SSN or EIN) on your account with us match the name and number (SSN or EIN) on your social security card or the document issuing you an EIN. If we do not receive your Form W-9, and any other documents that we need to change the name or TIN (or both) on your account before the date of this notice, we are required by law to withhold 31 percent from any reportable payment that we pay to your account until we receive the necessary documents. A Form W-9 is enclosed for your convenience, as well as any additional documents allowing us to change the name/TIN combination on your account.

**Second B Notice**

**IMPORTANT TAX NOTICE**

**ACTION IS REQUIRED**

**Second Backup Withholding Warning!**

**YOU MUST HAVE THE IRS OR SSA VALIDATE YOUR  
TAXPAYER IDENTIFICATION NUMBER  
AND RETURN IT TO US BEFORE THE DATE SHOWN BELOW**

Date \_\_\_\_\_ . Otherwise, backup withholding will begin.

Account Number \_\_\_\_\_

Current Name on Account \_\_\_\_\_

Current TIN on Account \_\_\_\_\_

We have received notice from the Internal Revenue Service (IRS) twice within 3 years stating that the combination of the name and taxpayer identification number (name/TIN combination) on your account with us is incorrect. (Your account number, current name on the account, and current taxpayer identification number (TIN) on the account are shown above.) A name/TIN combination is incorrect if it does not match a name/TIN combination shown on the records of the Social Security Administration (SSA) or the IRS.

You should follow the instructions below to correct this problem and send the corrected information to us before the date shown above. If we do not have the correct information before that date, the law requires us to withhold 31 percent of the interest, dividends, and certain other payments that we make to your account.

Section 3406 of the Internal Revenue Code requires that we withhold 31 percent in tax, called backup withholding, when you do not give us your correct name/TIN combination. Because of the notices we received from the IRS, we are now required to disregard any future name/TIN combinations you furnish us for your account (whether or not you certify your TIN under penalties of perjury) unless SSA (or, in the case of an incorrect employer identification number, the IRS) validates your name/TIN combination. Also, the IRS may charge you a \$50 penalty for failing to provide us with your correct name/TIN combination.

**What You Need To Do**

Follow the instructions below to correct your account record to avoid backup withholding on your account (or to stop it once it has begun) and to avoid the penalty.

**Individuals/Instructions for Incorrect Social Security Numbers**

If the incorrect TIN you furnished us is a social security number, you must:

1. Contact your local SSA office by telephone and ask what you need to do to correct the problem for backup withholding tax purposes;
2. Give a copy of this notice to the SSA; and
3. Request and authorize the SSA to send Form SSA-7028, Notice to Third Party of Social Security Number Assignment, directly to us with a copy of this notice attached.

## **Nonindividuals or Certain Sole Proprietors**

### Instructions for Incorrect Employer Identification Numbers

If the incorrect TIN you furnished is an employer identification number, you must:

1. Write the Internal Revenue Service Center (Attn. Entity Section) where you file your income tax return, and ask the IRS to send you a Letter 147C;
2. Enclose a copy of this notice in your letter to the Internal Revenue Service Center; and
3. When the IRS sends you the Letter 147C, send it to us with a copy of this notice attached.



# Instructions for the Requester of Form W-9

(Rev. November 1999)

## Request for Taxpayer Identification Number and Certification

Section references are to the Internal Revenue Code unless otherwise noted.

These instructions supplement the instructions on the Form W-9 for the requester.

### How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a **U.S. person** (including a resident alien) and to request certain certifications and claims for exemption. (See **Purpose of form** on the Form W-9.)

IRS **prefers** you use a Form W-8 (certificate of foreign status) for nonresident aliens and foreign entities not subject to backup withholding. After December 31, 2000, foreign persons **must** use an appropriate Form W-8.

### Electronic Submission of Forms W-9

Requesters may establish a system for payees to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester. Generally, the electronic system must —

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission.
- Make it reasonably certain the person accessing the system and submitting the form is the person identified on Form W-9.
- Provide the same information as the paper Form W-9.
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.

**Note:** For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it.

Additional requirements may apply. See Announcement 98-27, 1998-1 C.B. 865.

### Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on **Form W-7**, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

### Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the IRS's official Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards, provided the certifications that **(1)** the payee's TIN is correct and **(2)** the payee is not subject to backup withholding due to failure to report interest and dividend income, shown on the official Form W-9, are clearly set forth. You **may not**:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications or

2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a **separate signature line** just for the certifications satisfies the requirement that the certifications be clearly set forth.

If a **single signature line** is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out from all other information contained on the substitute form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: "The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

If you use a substitute form, the instructions do not have to be furnished to the payee. The payee only needs to be instructed orally or in writing to strike out the language of the certification that relates to payee underreporting, if the payee is subject to backup withholding due to notified payee underreporting. However, you are encouraged to provide instructions relevant to the account, especially if the payee requests them.

### TIN Applied For

For interest and dividend payments and certain payments with respect to readily tradable instruments, if the payee returns a properly completed Form W-9 with "Applied For" written in Part I (i.e., an "awaiting TIN" certificate), the payee must give you a TIN within 60 calendar days to avoid backup withholding. You may use one of the following rules to backup withhold during this 60-day period.

**Note:** The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments made with respect to readily tradable instruments.

Therefore, any other payment, such as nonemployee compensation, is subject to backup withholding even if the payee has applied for and is awaiting a TIN.

**Reserve rule.** If a payee withdraws more than \$500 at one time during the 60-day period, you must backup withhold on any reportable payments made during the period, unless the payee reserves 31% of all reportable payments made to the account during the period.

**Alternative rule (option 1).** You must backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

**Alternative rule (option 2).** You must backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals. Backup withholding under this option must begin no later than 7 business days after you receive the awaiting-TIN certificate.

## Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are **not required** to backup withhold on any payments you make if the payee is:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).
2. The United States or any of its agencies or instrumentalities.
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities.
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation.
7. A foreign central bank of issue.
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
9. A futures commission merchant registered with the Commodity Futures Trading Commission.
10. A real estate investment trust.
11. An entity registered at all times during the tax year under the Investment Company Act of 1940.
12. A common trust fund operated by a bank under section 584(a).
13. A financial institution.
14. A middleman known in the investment community as a nominee or custodian.
15. A trust exempt from tax under section 664 or described in section 4947.

**Interest and dividend payments.** All listed payees are exempt except the payee in item 9.

**Broker transactions.** All payees listed in items 1 through 13 are exempt. A person registered under the Investment Advisors Act of 1940 who regularly acts as a broker is also exempt.

**Payments reportable under sections 6041 and 6041A.** These payments are generally exempt from backup withholding only if made to payees listed in items 1 through 7. However, the following payments made to a **corporation** and reportable on Form 1099-MISC are not exempt from backup withholding:

- Medical and health care payments.
- Attorneys' fees.
- Payments for services paid by a Federal executive agency.

**Gross proceeds; attorneys.** Reportable gross proceeds paid to attorneys (under section 6045(f)), even if the attorney is a corporation, are not exempt from backup withholding.

**Barter exchange transactions and patronage dividends.** Only payees listed in items 1 through 5 are exempt from backup withholding on these payments.

## Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, and 6050N, and their regulations.

**Dividends and patronage dividends** that generally are exempt from backup withholding include:

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.

- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

**Interest payments** that generally are exempt from backup withholding include:

- Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest **in the course of your trade or business** to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments of tax-exempt interest (including exempt-interest dividends under section 852).
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

**Other types of payments** that generally are exempt from backup withholding include:

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, or an owner-employee plan.
- Certain surrenders of life insurance contracts.
- Gambling winnings if withholding is required under section 3402(q). However, if withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Distributions from a medical savings account and long-term care benefits.
- Fish purchases for cash reportable under section 6050R.

## Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 (certificate of foreign status) or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status or
2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

## Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line **ONLY** the name of the payee whose TIN is shown on the information return. Show the names of any other individual payees in the area below the first name line, if desired.

**Sole proprietors.** You must show the individual's name on the first name line. On the second name line, you may enter the business name or "doing business as (DBA)" if provided. You **may not** enter only the business name. For the TIN, you may enter either the individual's SSN or the employer identification number (EIN) of the business. However, the IRS prefers that you show the SSN.

## Additional Information

For more information on backup withholding, get **Pub. 1679**, A Guide to Backup Withholding, or **Pub. 1281**, Backup Withholding on Missing and Incorrect Name/TINs.

## Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. You may have to send a "B" notice to the payee to solicit another TIN. See Pubs. 1679 and 1281 for copies of the two types of "B" notices.

# Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do NOT  
send to the IRS.

<b>Please print or type</b>	Name (If a joint account or you changed your name, see <b>Specific Instructions</b> on page 2.)	
	Business name, if different from above. (See <b>Specific Instructions</b> on page 2.)	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	

<b>Part I Taxpayer Identification Number (TIN)</b>	List account number(s) here (optional)				
<p>Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, if you are a resident alien OR a sole proprietor, see the instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see <b>How to get a TIN</b> on page 2.</p> <p><b>Note:</b> If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.</p>	<b>Part II For Payees Exempt From Backup Withholding</b> (See the instructions on page 2.)				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border: 1px solid black; padding: 2px;">Social security number</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; padding: 2px;">      +      </td> </tr> <tr> <td style="text-align: center; padding: 5px 0;">OR</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; padding: 2px;">Employer identification number</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; padding: 2px;">  +          </td> </tr> </table>		Social security number	+	OR	Employer identification number
Social security number					
+					
OR					
Employer identification number					
+					

**Part III Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 2.)

<b>Sign Here</b>	Signature ▶	Date ▶
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**Purpose of form.** A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9, if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are an exempt payee.

If you are a foreign person, IRS **prefers** you use a Form W-8 (certificate of foreign status). After December 31, 2000, foreign persons **must** use an appropriate Form W-8.

**Note:** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**What is backup withholding?** Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. Payments you receive **will** be subject to backup withholding if:

- You do not furnish your TIN to the requester, or
- You do not certify your TIN when required (see the Part III instructions on page 2 for details), or
- The IRS tells the requester that you furnished an incorrect TIN, or
- The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

- You do not certify to the requester that you are not subject to backup withholding under 3 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate **Instructions for the Requester of Form W-9**.

**Penalties**

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

**Name.** If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

**Sole proprietor.** You must enter your individual name as shown on your social security card. You may enter your business, trade, or "doing business as" name on the **business name** line.

**Other entities.** Enter your business name as shown on required Federal tax documents. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or "doing business as" name on the business name line.

### Part I—Taxpayer Identification Number (TIN)

You must enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, using your EIN may result in unnecessary notices to the requester.

**Note:** See the chart on this page for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office. Get **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester. Other payments are subject to backup withholding.

**Note:** Writing "Applied For" means that you have already applied for a TIN OR that you intend to apply for one soon.

### Part II—For Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are **not** exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For more information on exempt payees, see the separate Instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester a completed Form W-8 (certification of foreign status).

### Part III—Certification

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified state tuition program payments, IRA or MSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to

persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your SSN or EIN (if you have one).

<sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.



# Certificate of Foreign Status

<b>Please print or type</b>	Name of owner (If joint account, also give joint owner's name.) (See <b>Specific Instructions</b> .)	U.S. taxpayer identification number (if any)
	Permanent address (See <b>Specific Instructions</b> .) (Include apt. or suite no.)	
	City, province or state, postal code, and country	
	Current mailing address, if different from permanent address (Include apt. or suite no., or P.O. box if mail is not delivered to street address.)	
	City, town or post office, state, and ZIP code (If foreign address, enter city, province or state, postal code, and country.)	

List account information here (Optional, see <b>Specific Instructions</b> .)	Account number	Account type	Account number	Account type
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**Notice of Change in Status.**—To notify the payer, mortgage interest recipient, broker, or barter exchange that you no longer qualify for exemption, check here  **If you check this box, reporting will begin on the account(s) listed.**

<b>Please Sign Here</b>	<b>Certification.</b> —(Check applicable box(es)). Under penalties of perjury, I certify that:			
	<input type="checkbox"/>	For <b>INTEREST PAYMENTS</b> , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust).		
	<input type="checkbox"/>	For <b>DIVIDENDS</b> , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust).		
	<input type="checkbox"/>	For <b>BROKER TRANSACTIONS</b> or <b>BARTER EXCHANGES</b> , I am an exempt foreign person as defined in the instructions below.		
	<input type="checkbox"/>	Signature	Date	

## General Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

### Purpose

Use Form W-8 or a substitute form containing a substantially similar statement to tell the payer, mortgage interest recipient, middleman, broker, or barter exchange that you are a nonresident alien individual, foreign entity, or exempt foreign person not subject to certain U.S. information return reporting or backup withholding rules.

**Caution:** Form W-8 does not exempt the payee from the 30% (or lower treaty) nonresident withholding rates.

### Nonresident Alien Individual

For income tax purposes, "nonresident alien individual" means an individual who is neither a U.S. citizen nor resident. Generally, an alien is considered to be a U.S. resident if:

- The individual was a lawful permanent resident of the United States at any time during the calendar year, that is, the alien held an immigrant visa (a "green card"), or
- The individual was physically present in the United States on:

- (1) at least 31 days during the calendar year, and
- (2) 183 days or more during the current year and the 2 preceding calendar years (counting all the days of physical presence in the current year, one-third the number of days of presence in the first preceding year, and only one-sixth of the number of days in the second preceding year).

See **Pub. 519**, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status.

**Note:** If you are a nonresident alien individual married to a U.S. citizen or resident and have made an election under section 6013(g) or (h), you are treated as a U.S. resident and **may not** use Form W-8.

### Exempt Foreign Person

For purposes of this form, you are an "exempt foreign person" for a calendar year in which:

1. You are a nonresident alien individual or a foreign corporation, partnership, estate, or trust,
2. You are an individual who has not been, and plans not to be, present in the United States for a total of 183 days or more during the calendar year, and
3. You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

If you do not meet the requirements of 2 or 3 above, you may instead certify on **Form 1001**, Ownership, Exemption, or Reduced Rate Certificate, that your country has a tax treaty with the United States that exempts your transactions from U.S. tax.

### Filing Instructions

**When To File.**—File Form W-8 or substitute form before a payment is made. Otherwise, the payer may have to withhold and send part of the payment to the Internal Revenue Service (see **Backup Withholding** below). This certificate

generally remains in effect for three calendar years. However, the payer may require you to file a new certificate each time a payment is made to you.

**Where To File.**—File this form with the payer of the qualifying income who is the withholding agent (see **Withholding Agent** on page 2). Keep a copy for your own records.

### Backup Withholding

A U.S. taxpayer identification number or Form W-8 or substitute form must be given to the payers of certain income. If a taxpayer identification number or Form W-8 or substitute form is not provided or the wrong taxpayer identification number is provided, these payers may have to withhold 20% of each payment or transaction. This is called backup withholding.

**Note:** On January 1, 1993, the backup withholding rate increases from 20% to 31%.

Reportable payments subject to backup withholding rules are:

- Interest payments under section 6049(a).
- Dividend payments under sections 6042(a) and 6044.
- Other payments (i.e., royalties and payments from brokers and barter exchanges) under sections 6041, 6041A(a), 6045, 6050A, and 6050N.

If backup withholding occurs, an exempt foreign person who is a nonresident alien individual may get a refund by filing **Form 1040NR**, U.S. Nonresident Alien Income Tax Return, with the Internal Revenue

(Continued on back.)



Service Center, Philadelphia, PA 19255, even if filing the return is not otherwise required.

**U.S. Taxpayer Identification Number**

The Internal Revenue law requires that certain income be reported to the Internal Revenue Service using a U.S. taxpayer identification number (TIN). This number can be a social security number assigned to individuals by the Social Security Administration or an employer identification number assigned to businesses and other entities by the Internal Revenue Service.

Payments to account holders who are foreign persons (nonresident alien individuals, foreign corporations, partnerships, estates, or trusts) generally are not subject to U.S. reporting requirements. Also, foreign persons are not generally required to have a TIN, nor are they subject to any backup withholding because they do not furnish a TIN to a payer or broker.

However, foreign persons with income effectively connected with a trade or business in the United States (income subject to regular (graduated) income tax), must have a TIN. To apply for a TIN, use **Form SS-4**, Application for Employer Identification Number, available from local Internal Revenue Service offices, or **Form SS-5**, Application for a Social Security Card, available from local Social Security Administration offices.

**Special Rules**

**Mortgage Interest.**—For purposes of the reporting rules, mortgage interest is interest paid on a mortgage to a person engaged in a trade or business originating mortgages in the course of that trade or business. A mortgage interest recipient is one who receives interest on a mortgage that was acquired in the course of a trade or business.

Mortgage interest is not subject to backup withholding rules, but is subject to reporting requirements under section 6050H. Generally, however, the reporting requirements do not apply if the payer of record is a nonresident alien individual who pays interest on a mortgage not secured by real property in the United States. Use Form W-8 or substitute form to notify the mortgage interest recipient that the payer is a nonresident alien individual.

**Portfolio Interest.**—Generally, portfolio interest paid to a nonresident alien individual or foreign partnership, estate, or trust is not subject to backup withholding rules. However, if interest is paid on portfolio investments to a beneficial owner that is neither a financial institution nor a member of a clearing organization, Form W-8 or substitute form is required.

**Registered obligations not targeted to foreign markets** qualify as portfolio interest not subject to 30% withholding, but require the filing of Form W-8 or substitute form. See **Instructions to Withholding Agents** on this page for reporting rules.

See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for **registered obligations targeted to foreign markets** and when Form W-8 or substitute form is not required on these payments.

**Bearer obligations.**—The interest from bearer obligations targeted to foreign markets is treated as portfolio interest and is not subject to 30% withholding. Form W-8 or substitute form is not required.

**Dividends.**—Any distribution or payment of dividends by a U.S. corporation sent to a foreign address is subject to the 30% (or lower treaty) withholding rate, but is not subject to backup withholding. Also, there is no backup withholding on dividend payments made to a foreign person by a foreign corporation. However, the 30% withholding (or lower treaty) rate applies to dividend payments made to a foreign person by a foreign corporation if:

- 25% or more of the foreign corporation's gross income for the three preceding taxable years was effectively connected with a U.S. trade or business, and
- The corporation was not subject to the branch profits tax because of an income tax treaty (see section 884(e)).

If a foreign corporation makes payments to another foreign corporation, the recipient must be a qualified resident of its country of residence to benefit from that country's tax treaty.

**Broker or Barter Exchanges.**—Income from transactions with a broker or barter exchanges is subject to reporting rules and backup withholding unless Form W-8 or substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person as defined on page 1.

**Specific Instructions**

**Name of Owner.**—If Form W-8 is being filed for portfolio interest, enter the name of the beneficial owner.

**U.S. Taxpayer Identification Number.**—If you have a U.S. taxpayer identification number, enter your number in this space (see the discussion earlier).

**Permanent Address.**—Enter your complete address in the country where you reside permanently for income tax purposes.

<i><b>If you are:</b></i>	<i><b>Show the address of:</b></i>
An individual	Your permanent residence
A partnership or corporation	Principal office
An estate or trust	Permanent residence or principal office of any fiduciary

Also show your current mailing address if it differs from your permanent address.

**Account Information (optional).**—If you have **more than one account** (savings, certificate of deposit, pension, IRA, etc.) with the same payer, list all account numbers and types on one Form W-8 or

substitute form unless your payer requires you to file a separate certificate for each account.

If you have **more than one payer**, file a separate Form W-8 with each payer.

**Signature.**—If only one foreign person owns the account(s) listed on this form, that foreign person should sign the Form W-8.

If each owner of a joint account is a foreign person, **each** should sign a separate Form W-8.

**Notice of Change in Status.**—If you become a U.S. citizen or resident after you have filed Form W-8 or substitute form, or you cease to be an exempt foreign person, you must notify the payer in writing within 30 days of your change in status.

To notify the payer, you may check the box in the space provided on this form or use the method prescribed by the payer.

Reporting will then begin on the account(s) listed and backup withholding may also begin unless you certify to the payer that:

- (1) The U.S. taxpayer identification number you have given is correct, **and**
- (2) The Internal Revenue Service has not notified you that you are subject to backup withholding because you failed to report certain income.

You may use **Form W-9**, Request for Taxpayer Identification Number and Certification, to make these certifications.

If an account is no longer active, you do not have to notify a payer of your change in status unless you also have another account with the same payer that is still active.

**False Certificate.**—If you file a false certificate when you are not entitled to the exemption from withholding or reporting, you may be subject to fines and/or imprisonment under U.S. perjury laws.

**Instructions to Withholding Agents**

**Withholding Agent.**—Generally, the person responsible for payment of the items discussed above to a nonresident alien individual or foreign entity is the withholding agent (see Pub. 515).

**Retention of Statement.**—Keep Form W-8 or substitute form in your records for at least four years following the end of the last calendar year during which the payment is paid or collected.

**Portfolio Interest.**—Although registered obligations **not** targeted to foreign markets are not subject to 30% withholding, you must file **Form 1042S**, Foreign Person's U.S. Source Income Subject to Withholding, to report the interest payment. Both Form 1042S and a copy of Form W-8 or substitute form must be attached to **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

**NOTICE TO THIRD PARTY OF SOCIAL SECURITY NUMBER ASSIGNMENTS**

**PART A**

<b>IMPORTANT: THIS INFORMATION IS FOR YOUR USE IN PREPARING WAGE OR TAX REPORTS OR FOR COMPLETION OF YOUR RECORDS</b>	A social security number has been assigned and a social security card mailed to the following person(s) who requested we notify you directly of the number.	
FROM:	APPLICANT	NUMBER
TO:		

SSA REPRESENTATIVE	TITLE	DATE
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**PART B**

I authorize the Social Security Administration to release information about me to \_\_\_\_\_ for the purposes of \_\_\_\_\_

The information to be released will include name and Social Security number. This consent is in effect for \_\_\_\_\_, or until such time as I withdraw my authorization.

I am the individual to whom the information/record applies or that person's parent (if a minor) or legal guardian. I know that if I make any representation which I know is false to obtain information from Social Security records, I could be punished by a fine or imprisonment or both.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Relationship: \_\_\_\_\_

# Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do not use this form for:**

- A U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- A foreign partnership (see instructions for exceptions) . . . . . W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, tax-exempt organization, or private foundation, claiming the applicability of section(s) 501(c), 892, 895, or 1443(b) . . . . . W-8ECI or W-8EXP
- A person acting as an intermediary . . . . . W-8IMY
- A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States . . . . . W-8ECI

**Instead, use Form:**

**Part I Identification of Beneficial Owner** (See instructions.)

<b>1</b> Name of individual or organization that is the beneficial owner		<b>2</b> Country of incorporation or organization
<b>3</b> Type of beneficial owner <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> Foreign government <input type="checkbox"/> International organization <input type="checkbox"/> Foreign central bank of issue <input type="checkbox"/> Foreign tax-exempt organization		
<b>4</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>		
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)
<b>5</b> Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)
<b>6</b> U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN		<b>7</b> Foreign tax identifying number, if any (optional)
<b>8</b> Account number(s) (optional)		

**Part II Claim of Tax Treaty Benefits** (if applicable)

**9 I certify that (check all that apply):**

- a**  The beneficial owner is a resident of ..... within the meaning of the income tax treaty between the United States and that country.
- b**  If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c**  The beneficial owner is not an individual, derives the income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty article dealing with limitation on benefits (see instructions).
- d**  The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e**  The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article ..... of the treaty identified on line 9a above to claim a ..... % rate of withholding on (specify type of income):.....  
 Explain the reasons the beneficial owner meets the terms of the treaty article: .....


**Part III Notional Principal Contracts**

**11**  I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

**Part IV Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is a foreign person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States,
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions,
- Any income from a notional principal contract to which this form relates is not effectively connected with the conduct of a trade or business within the United States, **and**
- I am not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if I am subject to section 877, I am nevertheless entitled to treaty benefits with respect to the amounts received.

**Sign Here**  .....  
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date Capacity in which acting

**Part 8. NAME COMPRESSION SPECIFICATIONS  
FOR "B" NOTICE TAPES**

**The following information may be used to standardize the entity information on your computer program/system so that it is the same as the entity information on the "B" Notice cartridges we've sent to you:**

**Payee Name Line 1**

- Blank out or eliminate all special characters on this line except ampersands (&), dashes (-) and commas (,).
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or comma, change it to a blank. Exception: apostrophes (') should be eliminated (instead of being changed to a blank).

#### **Payee Name Line 2**

- Blank out or eliminate all special characters on this line except ampersands, dashes, and percentage symbols (%).
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or percentage symbol, change it to a blank. Exception: Apostrophes should be eliminated (instead of being changed to a blank).

#### **Street Address**

- Blank out all special characters on this line except ampersands, dashes, and percentage symbols.
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or percentage symbol, change it to a blank.

#### **City**

- Blank out all special characters on this line except ampersands and dashes.
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand or dash, change it to a blank.

#### **Squeeze-and-Left Justify**

This command searches for groups of leading blanks and intervening blanks in each payee entity line (payee name lines 1, 2, street address, and city) and removes them. It also left-justifies each line.

- For each entity line on the information return:
  - 1) eliminate all leading blanks,
  - 2) if two or more blanks in a row are followed by

significant data, eliminate all but one blank and

3) blank fill trailing positions left on the line.

## Foreign

Forms 1099 filed on tape, or electronically, will have the following processing. If the FOREIGN-COUNTRY-INDICATOR is equal to "1" THEN:

- set the STATE CODE to "." (Note: this code has two positions, the first is a period and the second is a blank) and
- set the ZIP code to "00000000".

## PART 9. INSTRUCTIONS FOR READING TAPE CARTRIDGES

### General

A tape cartridge file will have the following characteristics:

- (A) 18 channel Standard Label/EBCDIC with:
  - (a) odd parity and
  - (b) a density of 1600 BPI.
- (B) Tape cartridges will be ½ -inch tape contained in plastic cartridges which are approximately 4 - inches by 5 -inches by 1 -inch in dimension. Magnetic tape will be chromium dioxide particle based ½ -inch tape.
- (C) Tape cartridges are 3480 compatible
  - (a) Contain 37,871 CPI
  - (b) Tape thickness - 1.0 or 1.5 mils

### Record Length

A tape will be blocked 20, subject to the following:

- (A) a record will be 208 tape positions,
- (B) all records except the Header and Trailer Labels will be blocked,
- (C) a block will be 4,160 tape positions, and
- (D) in the event of a short block (less than 20 records), all remaining positions will be filled in with 9s.

### Tape Marking Conventions

#### Header Label:

1. Standard headers will be used. They will be marked VOL1, HDR1, HDR2.
2. The HDR1 record will contain the Data Set Name "O4061211."
3. This record will be 80 positions long.

#### Trailer Label:

1. Standard trailer labels will be used. They will begin with EOR1, EOR2, EOF1 or EOF2.
2. This label will be 80 positions long.

**Tape Mark:**

1. Tape marks are used to signify the physical end of the recording on the tape.
2. They follow the header label, and precede and follow the trailer label.

**External Label:**

A label marked with the Data Set Name "04064212" will be put on the cartridge(s).

**PAYER "A" RECORD**

<u>TAPE POSITION</u>	<u>FIELD TITLE</u>	<u>LENGTH</u>	<u>DESCRIPTION AND REMARKS</u>
1	RECORD TYPE	1	AN "A" WILL BE ENTERED.
2-16	ACCESS KEY	15	NUMBER USED BY THE IRS TO GROUP A PAYER'S INFORMATION RETURN TRANSMITTALS.
17-18	SERVICE CENTER	2	TWO DIGIT SERVICE CENTER CODES:  ANDOVER 08 ATLANTA 07 AUSTIN 18 BROOKHAVEN 19 CINCINNATI 17 FRESNO 89 KANSAS CITY 09 MEMPHIS 49 OGDEN 29 PHILADELPHIA 28
19-27	PAYER'S EIN	9	THE NINE DIGIT NUMBER ASSIGNED BY THE IRS.
28-67	PAYER'S NAME	40	SELF-EXPLANATORY.
68-75	NUMBER OF DOCUMENTS	8	THE NUMBER OF INFORMATION RETURNS WITH MISSING AND INCORRECT TINS ASSOCIATED WITH THIS PAYER. IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
76-83	BWH TIN STATUS 1 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "1" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.



84-91	BWH TIN STATUS 2 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "2" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
92-99	BWH TIN STATUS 3 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO EQUAL TO "3" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
100	FILLER	1	BLANK FILLED
101-104	TAX YEAR	4	TAX YEAR DOCUMENTS WERE SUBMITTED
105-208	FILLER	104	BLANK FILLED

### PAYER "B" RECORD

<u>TAPE POSITION</u>	<u>FIELD TITLE</u>	<u>LENGTH</u>	<u>DESCRIPTION AND REMARKS</u>
1	RECORD TYPE	1	A "B" WILL BE ENTERED.
2-10	TIN	9	THE PAYEE'S TIN.
11	BWH TIN STATUS	1	"1" MISSING TIN "2" NOT CURRENTLY ISSUED TIN "3" INCORRECT NAME/TIN
12-16	TCC	5	TRANSMITTER CONTROL CODE
17-18	DOC TYPE	2	"79" = Form 1099-B "91" = Form 1099-DIV "92" = Form 1099-INT "95" = Form 1099-MISC "96" = Form 1099-OID "97" = Form 1099-PATR
19-38	ACCOUNT NUMBER	20	PAYEE'S ACCOUNT NUMBER FROM PAYER
39-78	NAME LINE 1	40	PAYEE'S NAME LINE 1
79-118	NAME LINE 2	40	PAYEE'S NAME LINE 2
119-158	STREET ADDRESS	40	PAYEE'S STREET ADDRESS
159-188	CITY	30	PAYEE'S CITY
189-190	STATE CODE	2	PAYEE'S STATE CODE
191-195	ZIP CODE	5	PAYEE'S ZIP CODE

196	TIN INDICATOR	1	"1" = payer indicated EIN "2" = payer indicated SSN "0" = no TIN indicated
197-200	PAYER OFFICE CODE	4	ALPHANUMERIC
201-208	SEQUENCE NUMBER	8	SEQUENCE NUMBER WITHIN PAYER

**PAYER "C" RECORD**

<u>TAPE POSITION</u>	<u>FIELD TITLE</u>	<u>LENGTH</u>	<u>DESCRIPTION AND REMARKS</u>
1	RECORD TYPE	1	A "C" WILL BE ENTERED
2-33	RECORD COUNTS	32	COUNTS AS DESCRIBED IN POSITIONS 68-99 OF THE PAYER "A" RECORD
34-208	FILLER	175	BLANK FILLED



