

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OGDEN, UT 84201

NUMBER OF THIS LETTER: L2749CG
DATE OF THIS LETTER: 4-26-93
TAX YEAR: 1991
TAXPAYER IDENTIFICATION NUMBER: 91-1297853

EVERETT SCHOOL EMPLOYEE BENEFIT
TRUST
PO BOX 2098 4730
EVERETT

WA 98203

INFORMATION TO HELP CHECK YOUR RECORDS FOR MISSING AND INCORRECT TINs

Attached is a list of information returns (Forms 1099-MISC) you filed for tax year 1991 that had missing or incorrect taxpayer identification numbers (TINs). We are sending you this list so that you can compare the data to the information in your records. We hope that this will be helpful in our mutual effort to improve the quality of our information reporting program.

We consider a TIN to be MISSING if there is no entry in the TIN block of a Form 1099, or if the number is obviously incorrect (for example, if it doesn't have nine digits or has alpha characters included). We consider a TIN to be INCORRECT if the name/TIN combination on a return doesn't match a name/TIN combination on IRS or Social Security Administration files.

You should compare our list with your records and identify accounts with the same name/TIN combination. We recommend that you ask these payees for the correct name/TIN combination that you can use on future information returns. You can use a Form W-9, Request for Taxpayer Identification Number and Certification, to contact your payees. You should also check your records for errors (such as a transposition of digits) so that you can use the correct name/TIN combination on any future information returns you file.

You are NOT required to begin backup withholding NOW on any accounts listed. This letter is only to give you information and the opportunity to take any action necessary to clear up these discrepancies before we send you an official notice in the future. That notice may REQUIRE you to contact your customers or begin backup withholding or both.

YOU DON'T NEED TO ANSWER THIS LETTER. However, if you have any questions, you may call the

Information Reporting Program
Centralized Call Site (not toll-free) . . . (304) 263-8700
Hours: 8:30 am to 6:00 pm (EST)

You may also access the Information Returns Program Bulletin Board at the Martinsburg Computing Center (MCC) using standard personal computing equipment.

Information Returns Program
Bulletin Board System (not toll-free) . . . (304) 263-2749
Hours: 24 hours daily

In addition, you can get a copy of Publication 1281, Backup Withholding on Missing and Incorrect TINs, by calling 1-800-TAX-FORM (1-800-829-3676). This publication will give you comprehensive information on the backup withholding regulations that affect Forms 1099-MISC and other types of information returns.

PAYER'S ACCOUNT ACCESS KEY NUMBER: 191129785300000

OSC - 02146



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OGDEN, UT 84201

NUMBER OF THIS LETTER: L2749CG
DATE OF THIS LETTER: 4-26-93
TAX YEAR: 1991
TAXPAYER IDENTIFICATION NUMBER: 91-1297853

EVERETT SCHOOL EMPLOYEE BENEFIT
TRUST
PO BOX 2098 4730
EVERETT

WA 98203

INFORMATION TO HELP CHECK YOUR RECORDS FOR MISSING AND INCORRECT TINs

Attached is a list of information returns (Forms 1099-MISC) you filed for tax year 1991 that had missing or incorrect taxpayer identification numbers (TINs). We are sending you this list so that you can compare the data to the information in your records. We hope that this will be helpful in our mutual effort to improve the quality of our information reporting program.

We consider a TIN to be MISSING if there is no entry in the TIN block of a Form 1099, or if the number is obviously incorrect (for example, if it doesn't have nine digits or has alpha characters included). We consider a TIN to be INCORRECT if the name/TIN combination on a return doesn't match a name/TIN combination on IRS or Social Security Administration files.

You should compare our list with your records and identify accounts with the same name/TIN combination. We recommend that you ask these payees for the correct name/TIN combination that you can use on future information returns. You can use a Form W-9, Request for Taxpayer Identification Number and Certification, to contact your payees. You should also check your records for errors (such as a transposition of digits) so that you can use the correct name/TIN combination on any future information returns you file.

You are NOT required to begin backup withholding NOW on any accounts listed. This letter is only to give you information and the opportunity to take any action necessary to clear up these discrepancies before we send you an official notice in the future. That notice may REQUIRE you to contact your customers or begin backup withholding or both.

YOU DON'T NEED TO ANSWER THIS LETTER. However, if you have any questions, you may call the

Information Reporting Program
Centralized Call Site (not toll-free) . . . (304) 263-8700
Hours: 8:30 am to 6:00 pm (EST)

You may also access the Information Returns Program Bulletin Board at the Martinsburg Computing Center (MCC) using standard personal computing equipment.

Information Returns Program
Bulletin Board System (not toll-free) . . . (304) 263-2749
Hours: 24 hours daily

In addition, you can get a copy of Publication 1281, Backup Withholding on Missing and Incorrect TINs, by calling 1-800-TAX-FORM (1-800-829-3676). This publication will give you comprehensive information on the backup withholding regulations that affect Forms 1099-MISC and other types of information returns.

PAYER'S ACCOUNT ACCESS KEY NUMBER: 191129785300000

OSC - 02146

