



Treasury Department
Internal Revenue Service
Philadelphia, PA 19255-0833

SB

Notice: CP-2100A

Tax year: 2014

Notice date: 05-02-2016

Taxpayer ID number:

To contact us: 1-866-455-7438

We're notifying you that the recipient information you reported may be incorrect and you may need to update your records or begin backup withholding.

We've reviewed the Form(s) 1099 you filed for tax year 2014. This information indicates some recipients may have provided you with an incorrect name or taxpayer identification number (TIN), or an invalid combination for their name/TIN. Section 3406(a) of the Internal Revenue Code requires banks, financial institutions, sole proprietors, and others to withhold 28% of certain reportable payments if recipients failed to provide a correct TIN. A TIN may be a social security number, issued by the Social Security Administration, or an employee identification number, issued by the IRS. A TIN may also be an IRS individual taxpayer identification number or an IRS adoption taxpayer identification number.

What you need to do

Incorrect Name/TIN combinations: Compare the recipient names and TINs on the enclosed list with your recipient records. If our list matches your current records, and assuming you made no reporting errors, send the recipient a First or Second "B" Notice within 15 business days from the date of this notice, or from the date the notice is received, if later. This notice informs the recipient that failure to timely provide requested information to you will result in backup withholding at a rate of 28%. Instructions and templates for the First and Second "B" Notices are in Publication 1281, Backup Withholding for Missing and Incorrect Name/TIN(s).

Missing TINs: If you are not already backup withholding on the account, begin backup withholding immediately and contact the recipient to request the TIN. Keep in mind that, for certain payments, you can't request a TIN over the phone and must send the recipient a Form W-9, Request for Taxpayer Identification Number and Certification. See Publication 1281 for more details. Continue backup withholding until the TIN is received.

Note: Once the recipient returns the requested information, stop backup withholding, if any, and use the new information for future reporting. You do not need to respond to the IRS