



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 14, 2017

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Impacted IRM: 4.23.8.13.2

MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION; EMPLOYMENT TAX  
TERRITORY MANAGERS, GROUP MANAGERS AND  
EMPLOYMENT TAX EXAMINERS

FROM: Daniel R. Lauer *Daniel R. Lauer*  
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SUBJECT: Interim Guidance on Requesting CP2100 Notices

The purpose of this memorandum is to provide guidance to SB/SE Employment Tax (ET) Managers and Examiners on requesting CP2100 Notices regarding missing Tax Identification Numbers (TIN) and incorrect name/TIN combinations for Backup Withholding examinations.

### Background

IRM 4.23.8.13.2, *Procedures for Backup Withholding Examinations*, identifies the steps the examiner will follow to perform a Backup Withholding examination.

### Employment Tax Changes

To reflect the new procedure, IRM 4.23.8.13.2 will incorporate a new paragraph to identify the procedures to internally obtain CP2100 Notices. The new paragraph will read:

(5) After the examiner has determined the payer has received the CP2100 Notice based on review of the PMFOLB transcript, the examiner may request a copy of the CP2100 Notices by sending a secured email to [MCCIRP@irs.gov](mailto:MCCIRP@irs.gov). The secured email will include the following:

- **Recreate Notice** in the Subject line
- Carbon copy to the examiner's group manager
- Taxpayer's name
- Taxpayer's TIN
- Tax year(s)
- Copy of Integrated Data Retrieval System (IDRS) command code PMFOLB transcript

**Effective Date:**

This interim guidance is effective upon issuance and remains in force until expiration on the date reflected above, or when superseded by an updated IRM or interim guidance.

If you have any questions concerning this interim guidance, contact Lynne Miele, Policy Analyst, SB/SE Employment Tax Policy.

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