



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

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CC:DOM:IT&A:1AJKeyso
COR-104327-00
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Re: Taxpayer Identifying Number for Pure Trust Organization

Dear 

This responds to your February 17, 2000, letter requesting additional information about taxpayer identifying numbers (TINs) for trusts. Your previous letter dated October 5, 1999 (copy attached), indicates that you are specifically concerned about the TIN requirements for "pure trusts." This letter supplements our earlier response to you dated December 8, 1999 (copy attached).

You note that the provisions of the Internal Revenue Code (Code) cited in our previous letter refer to "any person" required to make a return or furnish a TIN. You ask whether the term "person" refers only to natural individuals, or whether it includes artificial entities. Section 7701(a)(1) of Code provides that the term "person" shall be construed to mean an individual, a trust, estate, partnership, association, company or corporation.

You also ask whether the Code requires taxpayers to obtain a TIN. Section 6109(a)(1) of the Code gives the Service authority to issue regulations requiring taxpayers to furnish their TIN on all returns, statements, and other documents. The Service has exercised this authority in § 301.6109-1(b)(1) of the Regulations on Procedure and Administration. This regulation requires every U.S. person who makes a return, statement, or other document to furnish his or her TIN on the return. Section 301.6109-1(d)(1) of the regulations provides that any person required to furnish an SSN as his or her TIN must apply for one using Form SS-5. Section 301.6109-1(d)(2) provides that any person required to furnish an employer identification number (EIN) as its TIN must apply for one using Form SS-4.

Finally, you state that the pure trust about which you are inquiring has no gross income or taxable earnings. Without specific information about the particular trust, we cannot evaluate your conclusion that the pure trust organization has no "income" and no obligation to obtain a TIN. We note that some promoters of pure trust organizations wrongly advise taxpayers that a pure trust is not governed by the Code, and therefore can never have "income," as that term is used in the Code. The Service has published

Notice 97-24 to alert taxpayers to certain trust arrangements that purport to reduce or eliminate federal taxes in ways that are not permitted by federal tax law. We have enclosed a copy of Notice 97-24 for your information.

We hope this information is helpful. If you need further information, please contact Andrew Keyso, IRS badge number 50-10598, at (202) 622-4910.

Sincerely,

George J. Blaine
Chief, Branch 1
(Income Tax & Accounting)

Enclosures (4)

cc: District Director
Southern California District
P.O. Box 30207
Laguna Niguel, CA 92607-0207