

ID: CCA-112111-08

Number: **200940029**

Office:

Release Date: 10/2/2009

UILC: 3406.00-00

From:

Sent: Fri 11/21/2008 11:20 AM

To:

Cc:

Subject: FW: Backup Withholding-

Hi

Generally we don't have voluntary backup withholding. There has to be a condition for backup withholding for it to be imposed (e.g. the payee fails to furnish his TIN). Therefore, if the has the payee's TIN, they should not deduct backup withholding from the payments.