

INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255-0633

IF YOU WRITE OR CALL US,  
REFER TO THIS INFORMATION:

NOTICE NUMBER: CP972F  
BOD CODE: E13XX  
DATE OF THIS NOTICE:  
E2XXXXXXXXXX  
TAXPAYER IDENTIFICATION NUMBER:  
FORM: INF RETURN  
TAX PERIOD: 201712  
PENALTY REFERENCE CODE: E4X

NAME  
ADDRESS  
CITY, STATE & ZIP

-YOU DIDN'T FILE CERTAIN INFORMATION RETURNS CORRECTLY-

ACCORDING TO OUR RECORDS YOU DIDN'T FILE CERTAIN INFORMATION RETURNS CORRECTLY, AS REQUIRED BY PART 4.9 OF THE FEDERAL ACQUISITION REGULATIONS AND SECTIONS 6041 AND 6041A OF THE INTERNAL REVENUE CODE.

-WHAT YOU NEED TO DO-

WE'VE INCLUDED A LIST OF INFORMATION RETURNS THAT HAD MISSING OR INCORRECT TAXPAYER IDENTIFICATION NUMBERS (TINS) . YOU SHOULD CHECK THE LIST AGAINST YOUR RECORDS AND CONTACT THOSE PAYEES WHO HAVEN'T FURNISHED CORRECT TINS TO RESOLVE THESE DISCREPANCIES.

INCORRECT TINS PROVIDED BY YOU ON INFORMATION RETURNS MAY HAVE RESULTED IN NOTIFICATION FROM THE IRS ON A CP2100/2100A NOTICE THAT YOU WERE REQUIRED TO IMPLEMENT BACKUP WITHHOLDING ON PAYEES WHO FAILED TO FURNISH CORRECT TINS.

FEDERAL AGENCIES ARE SUBJECT TO REQUIREMENTS TO BACKUP WITHHOLD 24% FROM CERTAIN PAYMENTS IF THE PAYEE FAILS TO PROVIDE A CORRECT TIN OR IF THE AGENCY RECEIVES A NOTICE FROM THE IRS ADVISING THAT BACKUP WITHHOLDING SHOULD BEGIN ON A PAYEE. IF A PAYEE DOESN'T PROVIDE A TIN, BEGIN BACKUP WITHHOLDING IMMEDIATELY WHEN AGGREGATE PAYMENTS TO THE PAYEE REACH THE REPORTABLE AMOUNT FOR CERTAIN REQUIRED INFORMATION RETURNS IN ANY CALENDAR YEAR. BEGIN OR CONTINUE BACKUP WITHHOLDING, WITHOUT REGARD TO ANY INITIAL AGGREGATE AMOUNT, IF YOU WERE REQUIRED BY SECTIONS 6041 OR 6041A TO FILE AN INFORMATION RETURN FOR THE PAYEE FOR THE PRECEDING CALENDAR YEAR OR IF YOU WERE REQUIRED TO BACKUP WITHHOLD ON PAYMENTS TO THE PAYEE DURING THE PRECEDING YEAR.

-ADDITIONAL INFORMATION-

VISIT [WWW.IRS.GOV/CP972F](http://WWW.IRS.GOV/CP972F)

THE TAXPAYER BILL OF RIGHTS DESCRIBES TEN BASIC RIGHTS THAT ALL TAXPAYERS HAVE WHEN DEALING WITH THE IRS. TO HELP YOU UNDERSTAND WHAT THESE RIGHTS MEAN TO YOU AND HOW THEY APPLY VISIT OUR WEBSITE [IRS.GOV](http://IRS.GOV).

SEE PUBLICATION 1281, BACKUP WITHHOLDING FOR MISSING AND INCORRECT NAME/TINS, FOR INFORMATION ON BACKUP WITHHOLDING REQUIREMENTS.

FOR THOSE RETURNS LISTED THAT ARE NOT SUBJECT TO BACKUP WITHHOLDING SEE THE SOLICITATION RULES IN PUBLICATION 1586, REASONABLE CAUSE REGULATIONS AND REQUIREMENTS FOR MISSING AND INCORRECT NAME/TINS.

VISIT OUR WEBSITE AT [WWW.IRS.GOV](http://WWW.IRS.GOV) OR CALL 800-TAX-FORM (800-829-3676) FOR TAX FORMS, INSTRUCTIONS, OR PUBLICATIONS.

KEEP THIS NOTICE FOR YOUR RECORDS.