



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
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COR-101971-01



Dear Mr. [REDACTED]:

This is in response to your letter of January 5, 2001, addressed to The Honorable Charles O. Rossotti, Commissioner, Internal Revenue Service, in which you urged the Internal Revenue Service to suspend the mandatory use of a new version of Form W-9. Your letter was followed by a letter dated January 11, 2001, addressed to Stuart L. Brown, Chief Counsel, Internal Revenue Service, which was signed by [REDACTED] Senior Vice President for Compliance. Both of these letters stated that the new form, released only a few weeks before its effective date, resulted in a burden to credit unions and other payors who use substitute Forms W-9. You asked that the IRS postpone the effective date of the new Form W-9 from January 1, 2001 to July 1, 2001, in order to provide for a transition period in which credit unions and other payors could use up their existing stock of substitute Forms W-9 and print new ones in accordance with the new requirements.

In response to your concerns and similar comments from other affected taxpayers, the Internal Revenue Service has postponed the required use of the new Form W-9 until July 1, 2001. Announcement 2001-15, announcing this postponement, will be published in the Internal Revenue Bulletin, I.R.B. 2001-8, on February 20, 2001. The announcement can also be found on the IRS web site, [www.irs.gov](http://www.irs.gov). The revised Form W-9, which includes a required certification that the taxpayer is a U.S. person, must be used for all new solicitations after June 30, 2001. Use of the new form is optional before that date. The requirement that foreign persons furnish their taxpayer identification numbers to payors on the appropriate Form W-8, rather than Form W-9, is still effective after December 31, 2000.

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We appreciate your comments and hope this matter has been resolved to your satisfaction. If you need further assistance, please call Nancy Rose (ID #50-06240) at (202) 622-4910.

Sincerely,

Pamela W. Fuller  
Acting Branch Chief, Branch 1  
Administrative Provisions and Judicial  
Practice