

MEMO# 15767

March 18, 2003

REV. PROC. 2003-9, TIN MATCHING PROGRAM

[15767] March 18, 2003 TO: MONEY LAUNDERING RULES WORKING GROUP No. 20-03 RE: REV. PROC. 2003-9, TIN MATCHING PROGRAM Attached is a copy of Rev. Proc. 2003-9, which announces an expanded Taxpayer Identification Number (TIN) matching program. This TIN matching program will be an online “e-service” from the IRS, and is expected to be available later this year. The Service will publish a notice when the program is available. Once the TIN matching program is online, taxpayers will be able to request up to 25 TIN matches immediately, and up to 100,000 TIN matches overnight. The Service will waive any penalty under Section 6721 or Section 6722 if a taxpayer can document a TIN match. Please note that the references in Rev. Proc. 2003-9 to Publication 2108 should be disregarded. Publication 2108 describes the current TIN matching program for federal agencies (and is not generally available from the IRS). We have been informed by the Service that Publication 2108 will be superceded by online instructions and guidelines for the expanded TIN matching program when the program goes online. Please contact the undersigned (at dorlin@ici.org or 202/371-5436) if you have any questions about the expanded TIN matching program. David Orlin Assistant Counsel Attachment (in .pdf format)

Source URL: <https://icinew-stage.ici.org/memo-15767>

Copyright © by the Investment Company Institute. All rights reserved. Information may be abridged and therefore incomplete. Communications from the Institute do not constitute, and should not be considered a substitute for, legal advice.