

**MEMO# 15760**

March 17, 2003

## **REV. PROC. 2003-9, TIN MATCHING PROGRAM**

[15760] March 17, 2003 TO: TAX MEMBERS No. 16-03 OPERATIONS MEMBERS No. 8-03 TRANSFER AGENT ADVISORY COMMITTEE No. 30-03 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 We have been informed by the Service that Publication 2108 will be superceded by online instructions and guidelines for the expanded TIN matching program when the program goes online.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](mailto:dorlin@ici.org) or 202/371-5436) if you have any questions about the expanded TIN matching program. David Orlin Assistant Counsel Note: Not all recipients receive the attachment. To obtain a copy of the attachment, please visit our members website (<http://members.ici.org>) and search for memo 15760, or call the ICI Library at (202) 326-8304 and request the attachment for memo 15760. Attachment (in .pdf format)