

Publications

Pilot Program Extended for TIN Masking for Payee Statements

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PUBLISHED

04/19/2011

SERVICES

The Internal Revenue Service (IRS) extended the pilot program announced in Notice 2009-93 (<http://www.irs.gov/pub/irs-drop/n-09-93.pdf>) that permits filers of certain information returns to truncate an individual payee's social security number (ITIN or adoption TIN) for calendar years 2009 and 2010. Specifically, the program will be extended for two more years – 2011 and 2012, in order to provide the IRS more time to evaluate the program and to provide against identify theft.

The extended program remains available only to paper payee statements in the Form 1098 (excluding Form 1098-C (Contributions of Motor Vehicles, Boats, and Airplanes)), 1099, and 5498 series, including substitute and composite substitute statements. However, the IRS is requesting comments on whether truncation should be permitted on: (1) payee's employer identification numbers (EINs), (2) additional payee statements, and (3) electronic payee statements.

While the program remains limited, the two-year extension provides welcome relief for the payer community whose systems permit providing these safeguards to their clients. If you have any questions about the existing program or comments on ways to improve or expand it, [please contact Liz Dold](#).

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