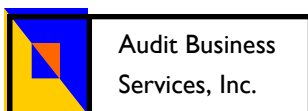


## COMPLIANCE LOGBOOK TY2017

1. TY 2016 Statement Mailing Procedures and Proof Mailing
2. TY 2016 Return Filing Procedures and Proof of Filing
3. TY 2017 Form W-9 Initial Solicitation Procedures and Sample Form
4. Spring B-Notices CP2100 for TY 2015
5. Annotated Listing of Spring B-Notices Showing Research Results
6. Fall B-Notices CP2100 for TY 2016
7. Annotated Listing of Fall B-Notices Showing Research Results
8. Proposed Penalty Assessment Notice (972 CG for FY 2015 (\$50 Penalties)
9. Annual Solicitation for Missing or Incorrect TINs (Other than B-Notices)
10. Training Log
11. List of Companies for Which Information Reporting is Performed
12. Memos and Correspondence

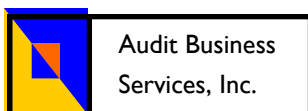


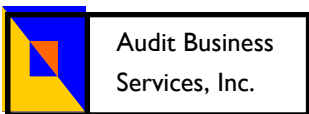
# “Spring B-Notices” CP2100 for TY 2015 **4**

Use the following B-Notice flow charts to decide on a course of action for each item on the IRS B-Notice you’ve received.

Use the **IRS Notice CP2100** and **Returned Mail** tracking sheets to document the IRS B-Notice and provide information about how you processed this notice.

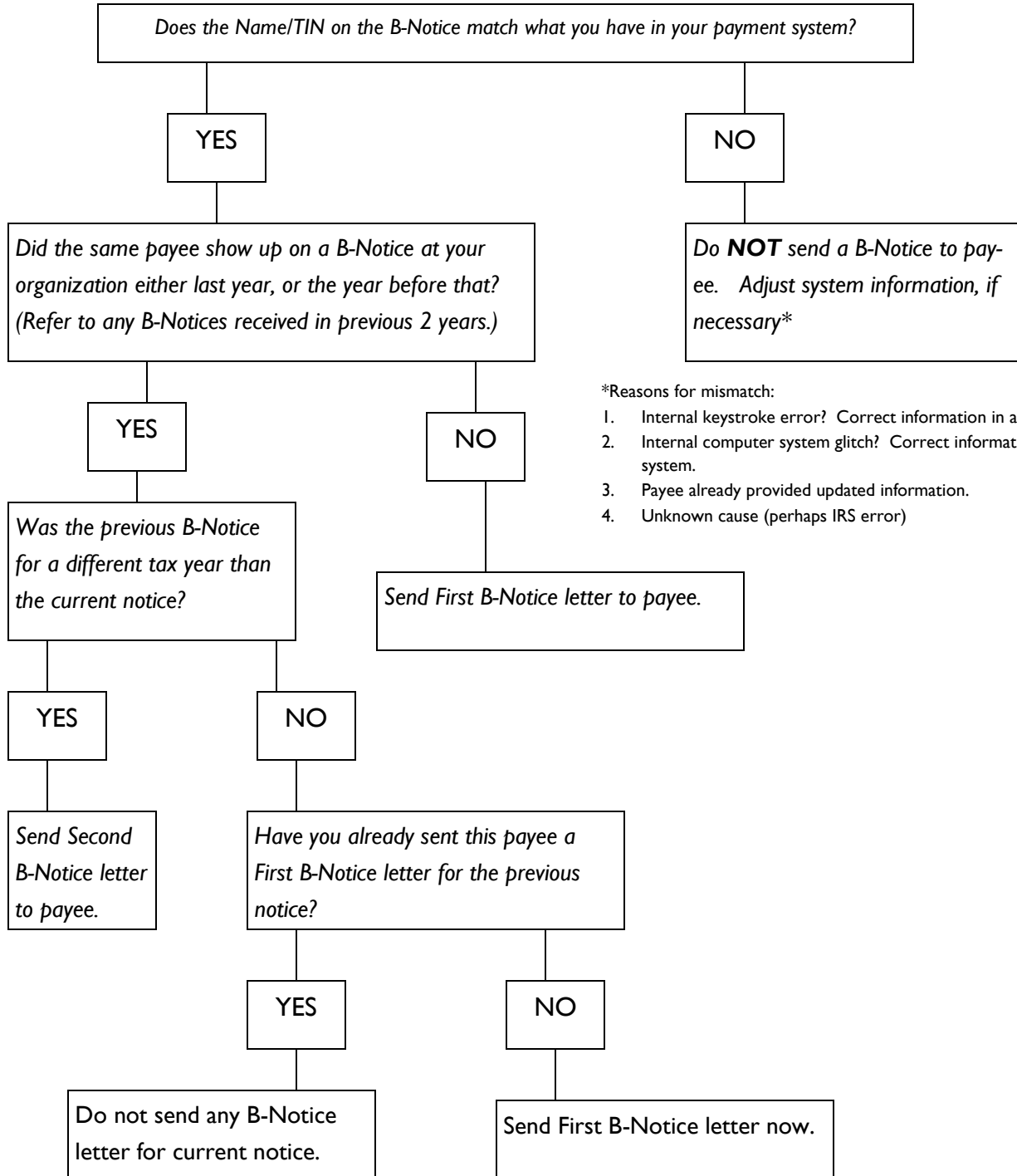
If you did not receive a B-Notice from the IRS, use the **Spring IRS CP2100 B-Notice Not Issued** sign-off form to document that you verified with the IRS Enterprise Computing Center (phone: 866-455-7438) that the IRS did not send you a Spring B-Notice.





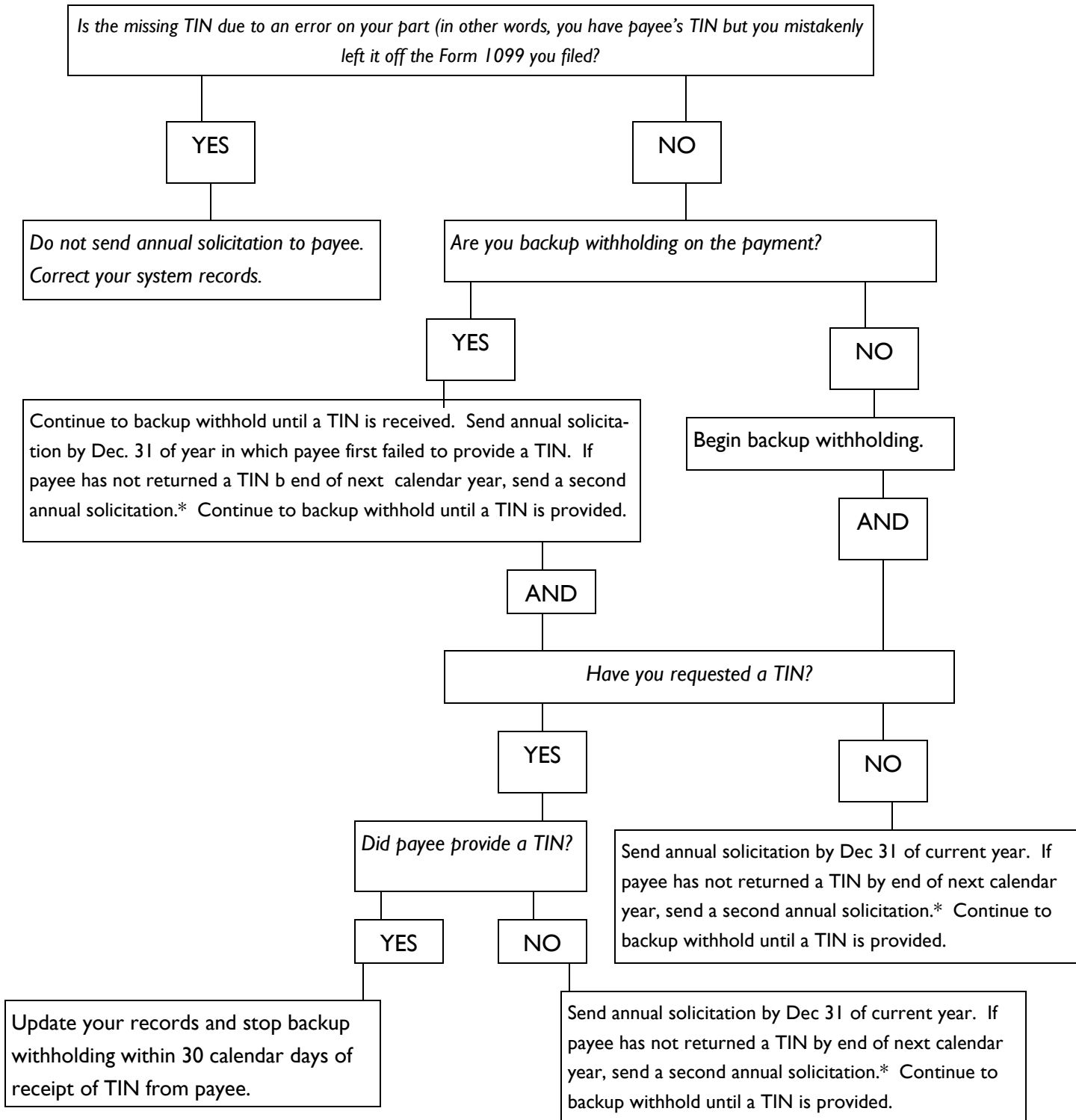
## B-Notice Control Flowchart of **INCORRECT TINs**:

### WHAT TO SEND TO THE PAYEE



## B-Notice Control Flowchart of MISSING TINs:

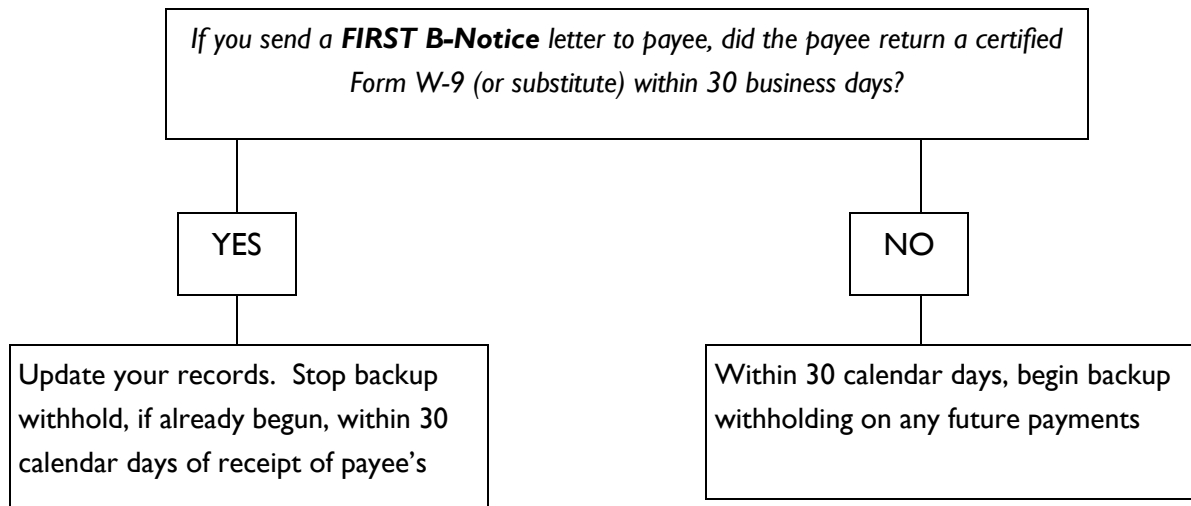
### WHAT TO SEND TO THE PAYEE



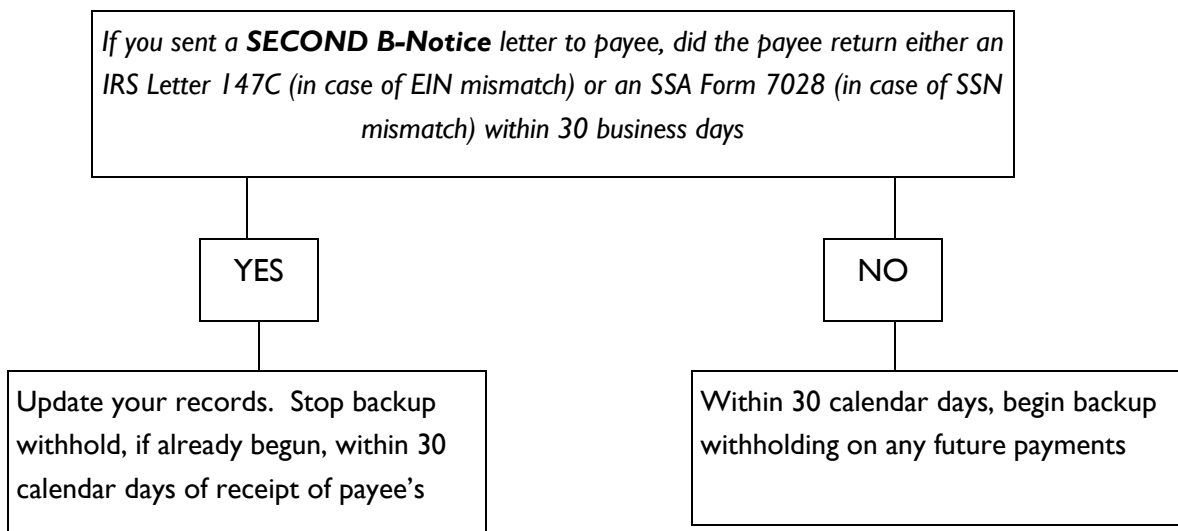
\*You may, but are not required to, send more annual solicitations for years occurring after the year you sent the second annual solicitation

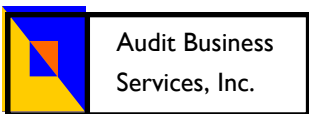
## B-Notice Control Steps Flowchart

### WHAT DID THE PAYEE SEND BACK TO YOU IN REPLY?



OR...





## Spring IRS CP2100/CP2100A "B-Notice

### Not Issued for Tax Year 2015

Record of Verification with IRS that

No B-Notice Issued in Spring 2017 for Our Tax Year 2015 Filing

Date IRS Enterprise Computing Center (ECC) was contacted to check on non-receipt of Spring B-Notice for Tax Year 2015: \_\_\_\_\_

Name of person making contact with ECC: \_\_\_\_\_

Contact made by: (circle one)      telephone (866-455-7438)      e-mail (mccirp@irs.gov)

Date of response from IRS Enterprise Computing Center which verified that no B-Notice was issued for this organization in Spring 2017 for Tax Year 2015 filings: \_\_\_\_\_

Name of IRS ECC Representative verifying that B-Notice was issued or not issued: \_\_\_\_\_

Badge number of IRS ECC Representative: \_\_\_\_\_

Result: (circle one)      No B-Notice issued      B-Notice was issued

Name of person receiving this verification from IRS: \_\_\_\_\_

No IRS B-Notice (CP2100 or CP2100A) was received by this department during the time period in which Spring B-Notices are usually received. Therefore, on the date noted above, the individual named above contacted the IRS Enterprise Computing Center to inform the IRS that no B-Notice had been received by this office, and inquired whether IRS had issued one for this organization. This inquiry was made by the method noted above.

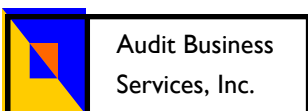
**Retain the correct result below and cross out the one that does not apply:**

On the verification date noted above, a representative of the IRS Enterprise Computing Center verified that no Spring B-Notice had been sent for the Tax Year 2015 filings of this organization. The name and badge number of this IRS representative are recorded above.

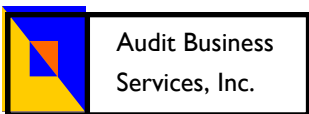
On the verification date noted above, a representative of the IRS Enterprise Computing Center verified that a Spring B-Notice had been sent for the Tax Year 2015 filings of this organization. This IRS representative was requested to have the B-Notice regenerated and resent. The name and badge number of this IRS representative are recorded above.

\_\_\_\_\_  
Department manager name and title

\_\_\_\_\_  
Signature







# IRS Notice CP2100 or CP2100A (B-Notice)

## Compliance Tracking Sheet

Date of B-Notice: \_\_\_\_/\_\_\_\_/\_\_\_\_ Postmark date on IRS envelope: \_\_\_\_/\_\_\_\_/\_\_\_\_

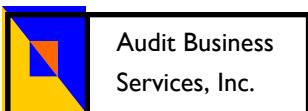
# of Payees on notice: \_\_\_\_\_

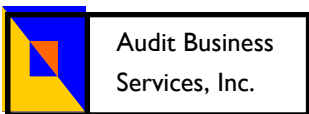
<p><b>Deadline to MAIL NOTICES TO PAYEES:</b> ____/____/____</p> <p>(Calculate 15 business days from date on notice or date on IRS envelope, whichever is later.)</p> <p>VERIFICATION:</p> <p>Notices were sent on time. Date sent: _____</p> <p><input type="checkbox"/> Mailing date verified by ____ Mail room stamp; ____ Postage meter;</p> <p><input type="checkbox"/> ____ Copies of envelopes sent; ____ Other (specify)</p> <p>_____</p> <p><input type="checkbox"/> Samples of these sent notices maintained for IRS reference (samples maintained at following location: _____)</p> <p>Signed off by:</p> <p>Name _____ Title _____</p> <p>Signature _____</p>
<p><b>Deadline PAYEES TO RESPOND:</b> ____/____/____</p> <p>(Calculate 30 business days from date on notice or date on IRS envelope, whichever is later.)</p> <p>VERIFICATION:</p> <p>List of nonresponders maintained and stored at following location: _____</p> <p><input type="checkbox"/> Nonresponder accounts flagged for backup withholding</p> <p><input type="checkbox"/> Alternatively, nonresponder accounts are flagged with a stop payment order in attempt to get TIN</p> <p><input type="checkbox"/> before any future payment is made. If this is unsuccessful, however, and payment is made, backup with ____ holding is performed on payment.</p> <p>Signed off by:</p> <p>Name _____ Title _____</p> <p>Signature _____</p> <p>Department _____ Employee ID# _____</p>

# of Payees on the B-Notice that we did not send a B-Notice letter to: \_\_\_\_\_

(List of these payees is maintained at \_\_\_\_\_ with a coded list of explanations for why B-Notice was not sent (payment not subject to reporting: payee exempt; below threshold; etc.)

This tracking sheet should be filed in location with other import Tax Year \_\_\_\_\_ documentation. Maintain this and other pertinent Tax Year \_\_\_\_\_ documentation for at least seven years from current year.

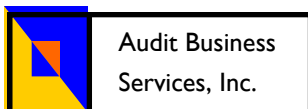


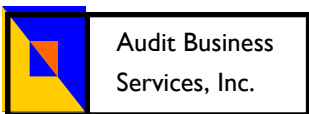


## Control Process for RETURNED MAIL

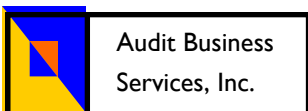
- Double-check address on returned mail to address on file to ensure no keystroke or similar errors were made.
- If address was entered correctly on mail to payee, check to see if you have a phone number on file for this payee account. If so, try to contact payee by phone to get updated address.
- If still unable to get active address for payee, **flag account for backup withholding**.
- To document your compliance efforts, use a separate **Returned Mail Tracking Sheet** for each payee for whom you've received return mail. The returned envelopes do not have to be archived or otherwise maintained.

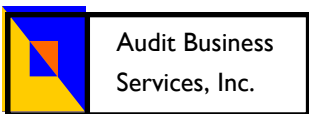
<b>RETURNED MAIL</b>	
Tracking Sheet	
Name of vendor/payee: _____	
TIN on account: _____	<input type="checkbox"/> EIN <input type="checkbox"/> SSN
Type of correspondence:	<input type="checkbox"/> Form 1099 statement <input type="checkbox"/> B-Notice <input type="checkbox"/> Annual Solicitation <input type="checkbox"/> Other
Date of returned mail: ____/____/____	
Address was entered correctly on envelope to payee: <input type="checkbox"/> Yes <input type="checkbox"/> No	
If no, correct address printed on new envelope and letter resent on: ____/____/____	
Was an attempt made to make a phone call to this payee to get updated address? (this step is optional)	
<input type="checkbox"/> Yes, but not able to get updated address	
<input type="checkbox"/> Yes, obtained updated address and resent on: ____/____/____	
<input type="checkbox"/> No	
If necessary, was this payee account flagged for backup withholding?	
<input type="checkbox"/> Yes	
<input type="checkbox"/> No, - If no explain why not: _____	
Signed off by	
Name _____	Title _____
Signature _____	Date _____
Department _____	Employee ID # _____



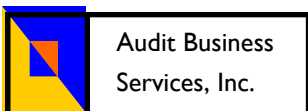


Insert Cover Letter for First B-Notice Here



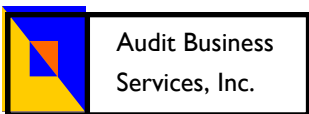


Insert "Action Required Notice" Here

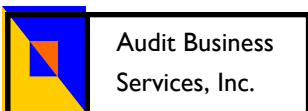


Audit Business  
Services, Inc.



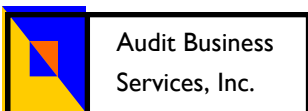


Insert W-9 here

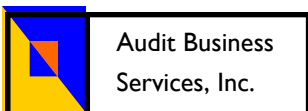


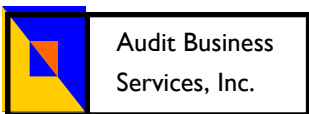
Audit Business  
Services, Inc.

Insert W-9 Instructions here

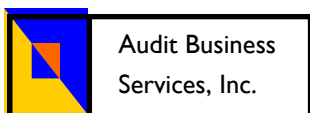


Insert second B-Notice cover letter here

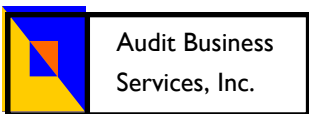




Insert "Action Required" Notice here



Audit Business  
Services, Inc.



Insert IRS letter here

