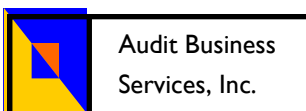


## COMPLIANCE LOGBOOK TY2017

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
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 (\$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



# Annotated listing of Fall B-Notice 7 showing research results

In this section include (or identify where this information is on file) a complete listing of the IRS CP2100 B-Notice list of missing and incorrect TINs.

Include:

- How you identified what portion of the B-Notice listing is YOUR data, and which records originated with another filing entity. For example, if your organization has a self-insured health plan, the third party administrator of the plan may be filing Form 1099 for the medical services they paid in your organization's name. You need to separate their B-Notice records and forward these records to them for timely processing.
- How you identified the source accounting systems for the records in the B-Notice listing, e.g. by an indicator in account number or office number fields.
- Coding values for the research results. A sample set of code values is:

- 1 = Record originated outside our processing; e.g. from a third party administrator or other entity that filed Forms 1099 using our name and number.*
- 2 = Taxpayer is a fiduciary or nominee not subject to B-Notice notification (but subject to year-end annual solicitation with no threat of backup withholding.)*
- 3 = Payment was not a reportable payment, e.g. taxpayer was an exempt recipient such as a corporation, governmental unit, or tax exempt entity, or the payment was of a type not subject to Form 1099 reporting, such as a payment for goods or materials.*
- 4 = Payment was not found in our systems using reasonable care and the name, TIN, and account numbers provided on the IRS B-Notice*
- 5 = Taxpayer has a different name or different TIN currently in our system files from that given on the IRS B-Notice. Current name/TIN is: \_\_\_\_\_*
- 6 = Payor error led to B-Notice, e.g. taxpayer provided a complete name and TIN on the Form W-9, but we only used the dba name of a sole proprietor on the year-end Form 1099. We will update our files to prevent a reoccurrence of this problem.*
- 7 = IRS B-Notice and our files match for the first notice B-Notice*
- 8 = IRS B-Notice and our files match for the second notice B-Notice*
- 9 = The payment was a window transaction and therefore not subject to B-Notice backup withholding.*

- Coding values for the disposition of the B-Notice solicitation sent to the taxpayer. A sample set of code values is:

- 1 = No response (but still within the grace period)*
- 2 = Solicitation returned from Postal Service marked undeliverable*
- 3 = Solicitation returned but not properly executed (signed and dated); remailed*
- 4 = Solicitation returned with no change to name or TIN (First B-Notice only)*
- 5 = Solicitation returned with new name (First B-Notice only)*
- 6 = Solicitation returned with new TIN (First B-Notice only)*
- 7 = SSA Form 7028 received (Second B-Notice only)*
- 8 = IRS Letter 147C received (Second B-Notice only)*
- No response by due date; subsequent payments are subject to backup withholding*

- Management statistics report of the number of items in each of the above coded categories.

