



Department of the Treasury
Internal Revenue Service
PHILADELPHIA, PA 19255

DATE OF THIS NOTICE: NOV. 09, 2003
TAXPAYER IDENTIFYING NUMBER: [REDACTED]

FOR ASSISTANCE, YOU MAY CALL US AT:
[REDACTED]

OR WRITE:

CHIEF, COLLECTION BRANCH
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

BACKUP WITHHOLDING NOTIFICATION

THE TAXPAYERS NAMED BELOW OR ON THE ATTACHED LIST ARE NOW SUBJECT TO BACKUP WITHHOLDING UNDER SECTION 3406 (a)(1)(C) OF THE INTERNAL REVENUE CODE BECAUSE OF A NOTIFIED PAYEE UNDERREPORTING.

THIS IS YOUR NOTICE TO BEGIN BACKUP WITHHOLDING AT A RATE OF 30% ON THE DIVIDEND AND/OR INTEREST PAYMENTS YOU MAKE TO THESE TAXPAYERS. BEGIN WITHHOLDING NO LATER THAN 30 DAYS FROM THE DATE OF THIS LETTER AND CONTINUE UNTIL IRS NOTIFIES YOU IN WRITING TO STOP. IF A TAXPAYER IS ALSO CURRENTLY SUBJECT TO TAXPAYER IDENTIFYING NUMBER (TIN) RELATED BACKUP WITHHOLDING, THAT MUST REMAIN IN EFFECT UNTIL WE NOTIFY YOU THAT THE TAXPAYER IS NO LONGER SUBJECT TO ANY TYPE OF BACKUP WITHHOLDING. IF YOU DO NOT HAVE AN ACCOUNT FOR A LISTED INDIVIDUAL, NO ACTION IS REQUIRED. IT IS NOT NECESSARY TO NOTIFY THE IRS.

IF YOUR ORGANIZATION IS EXEMPT FROM BACKUP WITHHOLDING REQUIREMENTS, PLEASE RETURN THIS NOTICE TO THE ADDRESS ABOVE WITH A BRIEF EXPLANATION.

IMPORTANT NOTE: INFORMATION IN THIS NOTICE ABOUT A PAYEE'S IDENTITY AND ACCOUNT IS ONLY FOR YOUR USE IN COMPLYING WITH THE BACKUP WITHHOLDING REGULATIONS. IF YOU GIVE THE INFORMATION ABOUT ONE PAYEE TO ANOTHER PAYEE (FOR EXAMPLE, BY MAILING OUT COPIES OF THIS NOTICE), YOU MAY BECOME LIABLE FOR CIVIL DAMAGES UNDER THE PROVISIONS OF SECTION 7431 OF THE INTERNAL REVENUE CODE CONCERNING THE DISCLOSURE OF PERSONAL INFORMATION.

FAILURE TO WITHHOLD CAN RESULT IN CIVIL AND CRIMINAL PENALTIES UNDER INTERNAL REVENUE CODE SECTIONS 6651, 6656, 6672, 7201, 7202, AND 7203.

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