

**Internal Revenue Service**  
*Wage and Investment Division*



**Internal Revenue Service**  
Mail Stop 6692 AUSC  
Austin, Texas 73301-0021

Date: November 8, 2011  
Social Security Number

Tax Year  
2008

Person to Contact:  
Office of W. Brown  
To call for assistance:  
1-800-829-3009 (Toll Free)  
Between 7:00 AM – 8:00 PM  
To fax information:  
1-877-477-0583

DAVID [REDACTED] H [REDACTED]  
[REDACTED]  
[REDACTED] TN [REDACTED]

Dear Mr. & Ms. H [REDACTED]

We are sending this letter as follow up to our September 27, 2009 letter regarding your 2008 tax account.

We have enclosed a copy of the response we received from [REDACTED] regarding the Form 1099-MISC Nonemployee Compensation (NEC) reported to us for 2008. Their response does not allow us to remove this income from your tax account at this time.

If you disagree with the NEC information sent to us from [REDACTED], please contact them for a correcting statement or send us verification of the actual amount you received in tax year 2008. If this income was reported on a business return under EIN [REDACTED], please send us a copy. Otherwise, you may submit a completed Schedule C, Profit or Loss From Business to claim any expenses against the NEC.

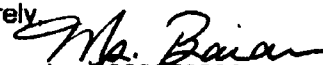
We are still awaiting a reply from [REDACTED] regarding the Form 1099-MISC NEC also reported to us for 2008. We will contact you again if we receive a response that would allow an adjustment to your 2008 tax account.

You may submit the additional information described above for further reconsideration of your 2006 tax account.

Questions regarding account balance and/or payments may be referred to Customer Service at (800)-829-1040. If you have any questions about this letter, you may contact us at the above number(s).

Thank you for your cooperation and patience.

Sincerely,

  
Tax Examiner, 0683562389  
AUR Operations

Whenever you write to us, or wish us to respond to you by phone, please give us your telephone number, including an area code, the hours we can reach you, a person to contact, and a copy of this letter. You may want to keep this letter for your records.

Your Home Telephone Number: ( ) \_\_\_\_\_ Hours: \_\_\_\_\_  
Your Work Telephone Number: ( ) \_\_\_\_\_ Hours: \_\_\_\_\_

Please answer the questions listed below based on the information in your records for David H. [REDACTED]. Also, if you have written document(s) available (for example, cashed checks, etc.) that contain this information, please send us a copy.

**COPY**

PLEASE FILL IN THE INFORMATION REQUESTED BELOW:

Name [REDACTED]

Social security number [REDACTED]

Current address [REDACTED], TN [REDACTED]

Occupation Mechanical Contractor

Telephone number [REDACTED] Date of birth N/A

Number of dependents (per W-4) N/A Marital status N/A

Spouse's name N/A

Average hours worked per week N/A

Was this person a seasonal employee? [ ] YES [X] NO  
If yes, enter the months of your season \_\_\_\_\_  
The months this person worked \_\_\_\_\_

Is person currently employed with you? [ ] YES [X] NO

Location of employment (if different from your mailing address) This was a mechanical contractor for one Tennessee job we performed

Please attach any Forms W-4, Employee's Withholding Allowance Certificate that you have on file for this person.

Please attach any Forms W-9, Request for Taxpayer Identification Number and Certification that you have on file for this person. Attached copy

If Forms W-4 or W-9 are not available, please enter identifying information from other available documents:

Total income paid to this employee N/A  
Type of income paid 1099 Misc - \$238,995.00  
Total federal income tax withheld 0

If you paid pension income to this person, please give us the name and location of the pension plan administrator if different from your name and location.

Please check if you have:

- [ ] No record of paying income to this person, or
- [ ] No record of this person with this social security number.

Your name and title: [REDACTED]

Your Employer Identification Number: [REDACTED]

Your telephone number: [REDACTED]

# Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

# COPY

Name (as shown on your income tax return) \_\_\_\_\_

Business name, if different from above \_\_\_\_\_

Check appropriate box:  Individual Sole proprietor     Corporation     Partnership     Other \_\_\_\_\_

Address (number, street, and apt. or suite no.) \_\_\_\_\_

City, state, and ZIP code \_\_\_\_\_ TN \_\_\_\_\_

List account number(s) here (optional) \_\_\_\_\_

See Specific Instructions on page 2

Exempt from backup withholding

Requester's name and address (optional)  
**POSTED**

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number  
 | | + | | | | |

OR  
 Employer identification number  
 | | | | | | | |

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and I am a U.S. person (including a U.S. resident alien).

**Verification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here: Signature of U.S. person \_\_\_\_\_ Date: Sept. 17, 2008

## Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**U.S. person.** Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(e) for additional information.

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,