



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 31, and 301

[TD 9861]

RIN 1545-BN35

Use of Truncated Taxpayer Identification Numbers on Forms W-2, Wage and Tax Statement, Furnished to Employees

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rulemaking.

SUMMARY: This document contains final regulations under sections 6051 and 6052 of the Internal Revenue Code (Code). To aid employers' efforts to protect employees from identity theft, these regulations amend existing regulations to permit employers to voluntarily truncate employees' social security numbers (SSNs) on copies of Forms W-2, Wage and Tax Statement, that are furnished to employees so that the truncated SSNs appear in the form of IRS truncated taxpayer identification numbers (TTINs).

These regulations also amend the regulations under section 6109 to clarify the application of the truncation rules to Forms W-2 and to add an example illustrating the application of these rules. Additionally, these regulations delete obsolete provisions and update cross references in the regulations under sections 6051 and 6052. These regulations affect employers who are required to furnish Forms W-2 and employees who receive Forms W-2.

DATES: Effective Date: These regulations are effective on **[INSERT DATE OF**

**PUBLICATION IN THE FEDERAL REGISTER].**

Applicability Date: For dates of applicability, see §§1.6052-2(d), 31.6051-1(k), 31.6051-2(d), 31.6051-3(f), 301.6109-4(c).

FOR FURTHER INFORMATION CONTACT: Concerning these regulations, Eliezer Mishory, (202) 317-6844 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background:**

This document contains amendments to the Income Tax Regulations (26 CFR part 1), the Employment Taxes and Collection of Income Tax at Source Regulations (26 CFR part 31), and the Procedure and Administration Regulations (26 CFR part 301) regarding statements that are required to be furnished to employees by employers or other persons under sections 6051 and 6052 of the Code. On September 20, 2017, a notice of proposed rulemaking (REG-105004-16) was published in the **Federal Register** (82 FR 43920). The notice of proposed rulemaking proposed to permit employers to truncate employees' SSNs to appear in the form of TTINs on copies of Forms W-2 that are furnished to employees. In addition, the notice of proposed rulemaking proposed to amend the regulations under section 6109 to clarify the application of the truncation rules to Forms W-2 and to add an example illustrating the application of these rules. Finally, the notice of proposed rulemaking proposed to delete obsolete provisions and update cross references in the regulations under sections 6051 and 6052. The proposed regulations were proposed to apply to statements required to be filed and furnished under sections 6051 and 6052 after December 31, 2018.

The IRS received comments on the notice of proposed rulemaking, but no public hearing was requested or held. After consideration of the comments, this Treasury decision adopts the proposed regulations without substantive changes to the content of the rules. The applicability date provisions have been changed. The regulations will apply to returns, statements, and other documents required to be filed or furnished after December 31, 2020, except for §31.6051-2, as amended, which will apply as of the date of publication in the Federal Register. A detailed explanation of these regulations can be found in the preamble to the proposed rules. 82 FR 43920.

### **Summary of Comments**

Seventeen written comments were submitted on the notice of proposed rulemaking. They are available at [www.regulations.gov](http://www.regulations.gov) or upon request. Many of the comments recommended adopting the proposed rules. This preamble addresses the substantive comments that were critical of the proposed rules permitting employers to truncate employees' SSNs to appear in the form of TINs on copies of Forms W-2 that are furnished to employees or requested clarification of the proposed rule.

Several commenters disagreed with the proposed rules. Commenters stated that not including a complete SSN on the copy of the Form W-2 will make it difficult for employees to verify that the SSN appearing on the copy of the employee's Form W-2 that is filed with the Social Security Administration (SSA) and the IRS is correct, will make it difficult for employees to identify and correct mistakes in lifetime earnings, will make it more difficult for tax return preparers to verify that the taxpayer has provided the correct SSN, may make it more difficult for employees to provide proof of income to

lenders, and will confuse employees who receive multiple Forms W-2, some with truncated SSNs and others with complete SSNs.

The Department of the Treasury (Treasury Department) and the IRS did not adopt these comments. The commenters noted potential, unintended consequences of allowing SSNs to appear in the form of a TTIN on Forms W-2. The Treasury Department and the IRS have determined that the benefit of allowing employers to protect their employees from identity theft by truncating employees' SSNs to appear in the form of a TTIN outweighs the risk that the unintended consequences identified by the commenters will occur. Additionally, many of the potential consequences noted by the commenters can be mitigated.

First, tax return preparers can use Forms W-2 containing truncated SSNs to verify employee information by using the last four digits of the SSN and the employee's name and address. Second, preparers can use other documentation to verify employee information. For example, they can verify the accuracy of a taxpayer's SSN by requesting to see the taxpayer's social security card. Third, the only comment submitted regarding lender verification questioned whether verification would be more difficult, and the commenter did not represent having any expertise on the topic. No lender submitted comments suggesting the inclusion of a truncated SSN rather than a complete SSN would affect the lenders' ability to verify income using Forms W-2. If a lender refuses to accept a Form W-2 with a truncated SSN, employees may verify income by other methods, such as providing pay stubs. Fourth, there are many taxpayers who do not receive Forms W-2, and tax return preparers and lenders are able

to verify the accuracy of these taxpayers' information. Methods used to verify information for taxpayers who do not receive a Form W-2 can be used to verify information for taxpayers who received a Form W-2 with a truncated SSN. Similarly, methods used by taxpayers who do not receive a Form W-2 to verify their earnings with SSA can be used by employees who receive Forms W-2 with a truncated SSN if there is an issue using the employees' Forms W-2. Finally, the instructions to Form W-2 will be updated to reflect these regulations and explain that truncation is not mandatory, which will reduce any potential for confusion for taxpayers receiving multiple Forms W-2.

Several comments addressed potential consequences if state governments do not also allow truncation. One commenter stated that even under the proposed rule, employees' identities would not be protected because state and local governments will not allow truncation. Another commenter stated that the proposed rules will cause confusion and could cause employees to violate state and local government rules if the state and local governments do not allow for truncation on copies filed with state and local governments. This commenter also stated that the proposed rules will increase the administrative burden on employers with employees who work in multiple states because the employer will have to determine the requirements for each state. Finally, one commenter stated that the proposed rules will make it more difficult for state authorities to process Forms W-2 and to determine if someone is using an SSN that is not his or hers.

The Treasury Department and the IRS have considered these comments and declined to adopt them. Truncation allows employers to actively assist their employees by safeguarding their employees' identities. The commenters speculate that state or local governments may prevent truncation on the copy of the Forms W-2 submitted to the state. That may be true, but other state and local governments may allow truncation. Truncation, and the identity protection benefits associated with truncation, should not be prohibited for all employees because some state and local governments may not allow truncation. The permissive nature of the rules accommodate the restrictions of individual states. Similarly, the rules accommodate potential burdens imposed on employers by making truncation optional. If employers with employees in multiple states find the process too burdensome, they may choose not to truncate. The Treasury Department and the IRS determined that there is a benefit in allowing for truncation because it will benefit the employees of employers who choose to take advantage of it after considering applicable state and local government rules.

Only one state submitted a comment on its ability to process Forms W-2 with truncated SSNs, and that comment supported the adoption of the proposed rules. At the request of several state tax administrators, the proposed rules provided that the applicable date would not be earlier than December 31, 2018, to give the states sufficient time to make necessary changes to their systems. The final regulations provide that these rules apply to returns, statements, and other documents required to be filed or furnished after December 31, 2020.

Finally, one commenter speculated that software vendors would not allow the

option for truncated employee SSNs to appear as IRS TINs. The Treasury Department and the IRS did not receive any comments from software vendors indicating that they could not or would not truncate SSNs on the Form W-2. Two payroll organizations submitted comments that supported the proposed rule. Further, because truncation is permissive and not mandatory, there is no negative consequence to the employer if a particular software vendor does not allow for truncation.

Commenters also suggested alternatives to the proposed rules. One commenter suggested that a better way to protect employees' identities would be to require employers to furnish employees' copies of Forms W-2 electronically. This comment was outside the scope of the proposed rule, and the Treasury Department and the IRS did not adopt this comment. Allowing truncation provides a different benefit to employees than electronic furnishing. Under existing rules, however, employers are allowed to furnish Forms W-2 electronically if the employee consents.

One commenter suggested that employers should be required to furnish one copy of Form W-2 to employees with the employees' full SSN. The Treasury Department and the IRS did not adopt this comment. As other commenters noted, including one copy of Form W-2 with the employee's full SSN along with the copies where the employee's SSN appears as an IRS TIN defeats the purpose of permitting truncation.

One commenter stated that truncation should be mandatory. The Treasury Department and the IRS did not adopt this comment. As commenters noted, maintaining consistent rules regarding truncation reduces the compliance burden for

filers. Under the generally applicable rules for truncation, truncation is permitted, not mandatory. The proposed rules permitting, but not requiring, truncation, conforms to the generally applicable rules for truncation in §301.6109-4. Amending those rules to make truncation mandatory for one particular form would be inconsistent with the general rules and would increase burden on filers. Additionally, as commenters noted, while truncation is an important element of protecting against identity theft, truncation may also have other consequences, both for employers and for employees. Therefore, the Treasury Department and the IRS determined that it should be left to the employers, who furnish the forms, to decide whether to truncate.

Commenters requested clarification regarding the scope of the rules permitting employers to truncate employees' SSNs to appear in the form of a TTIN on copies of Forms W-2 that are furnished to employees, and the forms to which the rules apply, including Forms W-2c, Forms 1099, Form 1095-C, and the territorial Forms W-2. These regulations permit employers to truncate employees' SSNs to appear in the form of a TTIN on copies of Forms W-2 that are furnished to employees under sections 6051(a) and (f)(2) and 6052(b). This includes Forms W-2c that are furnished to correct errors on Forms W-2 that are furnished under sections 6051(a) and (f)(2) and 6052(b). The regulations do not apply to any other forms.

In general, under the truncation rules in §301.6109-4(b)(2)(ii), a TTIN may not be used on a statement or document if a statute, regulation, other guidance published in the Internal Revenue Bulletin, form, or instructions, specifically requires use of an SSN, IRS individual taxpayer identification number (ITIN), IRS adoption taxpayer identification

number (ATIN), or IRS employer identification number (EIN) and does not specifically permit truncation. If a specific form continues to require an SSN and does not permit truncation, the SSN may not be truncated to appear in the form of an IRS TTIN. The IRS intends to incorporate the revised regulations into forms and instructions, permitting employers to truncate employees' SSNs to appear in the form of an IRS TTIN on employees' copies of Forms W-2.

Only positive comments were received regarding the miscellaneous updates to regulations under sections 6051 and 6052, and these rules are also finalized as proposed.

#### Effective/applicability date

These regulations are effective on the date of publication in the **Federal Register**. These regulations amend the effective/applicability date provisions in §31.6051-1 and §31.6051-3, and add an applicability date provision to §1.6052-2. Sections 31.6051-1, 31.6051-3, and 1.6052-2, as amended, are applicable for statements required to be filed and furnished under sections 6051 and 6052 after December 31, 2020. These regulations add an applicability date provision to §31.6051-2. Section 31.6051-2, as amended, is applicable on the date of publication in the Federal Register. These regulations amend the effective/applicability date provision in §301.6109-4. Section 301.6109-4, as amended, is applicable to returns, statements, and other documents required to be filed or furnished after December 31, 2020.

#### **Statement of Availability of IRS Documents**

IRS Revenue Procedures, Revenue Rulings notices, and other guidance cited in this preamble are published in the Internal Revenue Bulletin (or Cumulative Bulletin) and are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402, or by visiting the IRS website at [www.irs.gov](http://www.irs.gov).

### **Special Analyses**

These regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (April 11, 2018) between the Treasury Department and the Office of Management and Budget regarding review of tax regulations. Because these regulations do not impose a collection of information on small entities, a regulatory impact analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking that preceded these final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business. No comments were received from the Small Business Administration.

### **Drafting Information**

The principal author of these regulations is Eliezer Mishory of the Office of the Associate Chief Counsel (Procedure and Administration).

### **List of Subjects**

#### 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad Retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Amendments to the Regulations**

Accordingly, 26 CFR parts 1, 31 and 301 are amended as follows:

**PART 1—INCOME TAXES**

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805, unless otherwise noted.

\* \* \* \* \*

Par. 2. Section 1.6052-2 is amended by:

1. Revising paragraph (a).
2. Removing paragraph (b).
3. Redesignating paragraph (e) as new paragraph (b).
4. Revising paragraphs (c) and (d).
5. Removing paragraphs (f) and (g).

The revisions read as follows:

§1.6052-2 Statements to be furnished to employees with respect to wages paid in the form of group-term life insurance.

(a) Requirement. Every employer filing a return under section 6052(a) and §1.6052-1, with respect to group-term life insurance on the life of an employee, shall furnish to the employee whose name is set forth in such return the tax return copy and the employee's copy of Form W-2. Each copy of Form W-2 must show the information required to be shown on the Form W-2 filed under §1.6052-1. An employer may truncate an employee's social security number to appear in the form of an IRS truncated taxpayer identification number (TTIN) on copies of Forms W-2 furnished to the employee. For provisions relating to the use of TTINs, see §301.6109-4 of this chapter (Procedure and Administration Regulations). The rules in §31.6051-1 of this chapter (Employment Taxes and Collection of Income Tax at Source Regulations) shall apply with respect to the means and time (including extensions thereof) for furnishing the employee's copy of Form W-2 required by this section to the employee and making corrections to such form.

\* \* \* \* \*

(c) Penalty. For provisions relating to the penalty provided for failure to furnish a statement under this section, see section 6722 and the regulations in part 301 under section 6722.

(d) Applicability date. This section is applicable for statements required to be furnished under section 6052 after December 31, 2020.

## PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Par. 3. The authority citation for part 31 is amended by adding an entry for §31.6051-3 in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 31.6051-3 also issued under 26 U.S.C. 6051.

\* \* \* \* \*

Par. 4. Section 31.6051-1 is amended by:

1. Redesignating and moving the undesignated text after paragraph (a)(1)(i)(f) after the fourth sentence in paragraph (a)(1)(i).
2. Redesignating paragraphs (a)(1)(i)(a) through (h) as (a)(1)(i)(A) through (H), respectively.
3. Revising newly redesignated paragraphs (a)(1)(i)(B) and (b)(1)(ii).
4. Removing paragraph (d)(1)(ii)(C).
5. Revising paragraphs (f), (h)(2), and (i).
6. Removing paragraph (j)(8).
7. Adding paragraph (k).

The revisions and addition read as follows:

§31.6051-1 Statements for employees.

(a) \* \* \*

(1) \* \* \*

(i) \* \* \*

(B) The name, address, and social security number of the employee, which may be truncated to appear in the form of an IRS truncated taxpayer identification number (TTIN) on copies of Forms W-2 that are furnished to the employee (for provisions relating to the use of TTINs, see §301.6109-4 of this chapter (Procedure and Administration Regulations)), if wages as defined in section 3121(a) have been paid or if the Form W-2 is required to be furnished to the employee,

\* \* \* \* \*

(b) \* \* \*

(1) \* \* \*

(ii) The name, address, and social security number of the employee, which may be truncated to appear in the form of a TTIN on copies of Forms W-2 that are furnished to the employee (for provisions relating to the use of TTINs, see §301.6109-4 of this chapter),

\* \* \* \* \*

(f) Statements with respect to compensation, as defined in the Railroad Retirement Tax Act--(1) Notification of possible credit or refund. With respect to compensation (as defined in section 3231(e)), every employer (as defined in section 3231(a)) who is required to deduct and withhold from an employee (as defined in section 3231(b)) a tax under section 3201, shall include on or with the statement

required to be furnished to such employee under section 6051(a), a notice concerning the provisions of this title with respect to the allowance of a credit or refund of the tax on wages imposed by section 3101(b) and the tax on compensation imposed by section 3201 or 3211, which is treated as a tax on wages imposed by section 3101(b).

(2) Information to be supplied to employees upon request. With respect to compensation (as defined in section 3231(e)), every employer (as defined in section 3231(a)) who is required to deduct and withhold tax under section 3201 from an employee (as defined in section 3231(b)) who has also received wages during such year subject to the tax imposed by section 3101(b), shall upon request of such employee furnish to him or her a written statement showing--

(i) The total amount of compensation with respect to which the tax imposed by section 3101(b) was deducted;

(ii) The total amount of employee tax under section 3201 deducted and withheld (increased by any adjustment in the calendar year for overcollection, or decreased by any adjustment in such year for undercollection, of such tax during any prior year); and

(iii) The proportion thereof (expressed either as a dollar amount, or a percentage of the total amount of compensation as defined in section 3231(e), or as a percentage of the total amount of employee tax under section 3201) withheld as tax under section 3201 for financing the cost of hospital insurance benefits.

(h) \* \* \*

(2) Time for furnishing statement. The statement required by this paragraph (h) for a calendar year shall be furnished--

(i) In the case of an employee who is required to be furnished a Form W-2, Wage and Tax Statement, for the calendar year, within one week of (before or after) the date that the employee is furnished a timely Form W-2 for the calendar year (or, if a Form W-2 is not so furnished, on or before the date by which it is required to be furnished); and

(ii) In the case of an employee who is not required to be furnished a Form W-2 for the calendar year, on or before February 7 of the year succeeding the calendar year.

\* \* \* \* \*

(i) Cross references. For provisions relating to the penalties provided for the willful furnishing of a false or fraudulent statement, or for the willful failure to furnish a statement, see §31.6674-1 and section 7204. For additional provisions relating to the inclusion of identification numbers and account numbers in statements on Form W-2, see §§31.6109-1 and 31.6109-4. For the penalties applicable to information returns and payee statements, see sections 6721 through 6724 and the regulations in part 301 under sections 6721 through 6724.

\* \* \* \* \*

(k) Applicability date. This section is applicable for statements required to be furnished under section 6051 after December 31, 2020.

Par. 5. Section 31.6051-2 is amended by revising paragraphs (a) and (c) and adding paragraph (d) to read as follows:

§31.6051-2 Information returns on Form W-3 and Social Security Administration copies of Forms W-2.

(a) In general. Every employer who is required to make a return of tax under

§31.6011(a)-1 (relating to returns under the Federal Insurance Contributions Act), §31.6011(a)-4 (relating to returns of income tax withheld from wages), or §31.6011(a)-5 (relating to monthly returns) for a calendar year or any period therein, shall file the Social Security Administration copy of each Form W-2 required under §31.6051-1 to be furnished by the employer with respect to wages paid during the calendar year. An employer may not truncate an employee's social security number to appear in the form of an IRS truncated taxpayer identification number (TTIN) on copies of Forms W-2 filed with the Social Security Administration. Each Form W-2 and the transmittal Form W-3 shall together constitute an information return to be filed with the Social Security Administration as indicated on the instructions to such forms. For the requirement to submit the information on Form W-2 on magnetic media, see section 6011(e) and §301.6011-2 of this chapter (Procedure and Administration Regulations).

\* \* \* \* \*

(c) Cross references. For provisions relating to the time for filing the information returns required by this section and to extensions of the time for filing, see sections 6071 and 6081 and the regulations in this part under sections 6071 and 6081. For the penalties applicable to information returns and payee statements, see sections 6721 through 6724 and the regulations in part 301 under sections 6721 through 6724.

(d) Applicability date. This section is applicable for statements required to be filed under section 6051 after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

Par. 6. Section 31.6051-3 is amended by revising paragraphs (a)(1)(i), (b)(1),

(e)(3), and (f) and removing paragraph (g) to read as follows:

§31.6051-3 Statements required in case of sick pay paid by third parties.

(a) \* \* \*

(1) \* \* \*

(i) The name and, if there is withholding from sick pay under section 3402(o) and the regulations in this part under section 3402(o), the social security account number of the payee (the payee's social security number may not be truncated to appear in the form of an IRS truncated taxpayer identification number (TTIN)),

(b) \* \* \*

(1) All of the information required to be furnished under paragraph (a) of this section, but the employer may truncate the payee's social security number to appear in the form of a TTIN on copies of Forms W-2 that are furnished to the payee (for provisions relating to the use of TTINs, see §301.6109-4 of this chapter (Procedure and Administration Regulations)).

\* \* \* \* \*

(e) \* \* \*

(3) The provisions of section 6109 (relating to identifying numbers) and the regulations in this part and part 301 under section 6109 shall be applicable to Form W-2 and to any payee of sick pay to whom a statement on Form W-2 is required by this section to be furnished. The employer must include the social security number of the payee on all copies of Forms W-2. The employer may truncate the payee's social security number to appear in the form of a TTIN on copies of Forms W-2 that are

furnished to the payee. For provisions relating to the use of TTINs, see §301.6109-4 of this chapter.

(f) Applicability date. This section is applicable for statements required to be furnished under section 6051 after December 31, 2020.

#### PART 301 - PROCEDURE AND ADMINISTRATION

Par. 7. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Par. 8. Section 301.6109-4 is amended by revising paragraphs (b)(2)(ii) and (iii), (b)(3), and (c) to read as follows:

§301.6109-4 IRS truncated taxpayer identification numbers.

\* \* \* \* \*

(b) \* \* \*

(2) \* \* \*

(ii) A TTIN may not be used on a statement or document if a statute, regulation, other guidance published in the Internal Revenue Bulletin, form, or instructions, specifically requires use of an SSN, ITIN, ATIN, or EIN and does not specifically state that the taxpayer identifying number may be truncated. For example, a TTIN may not be used on a Form W-8ECI or Form W-8IMY because the forms and/or form instructions specifically prescribe use of an SSN, EIN, or ITIN for the U.S. taxpayer identification number.

(iii) A TTIN may not be used on any return, statement, or other document that is required to be filed with or furnished to the Internal Revenue Service or the Social

Security Administration in the case of forms required to be filed with the Social Security Administration under the internal revenue laws.

\* \* \* \* \*

(3) Examples. The provisions of this paragraph (b) are illustrated by the following examples:

(i) Example 1. Pursuant to section 6051(d) and §31.6051-2(a) of this chapter, Employer files the Social Security Administration copy of Employee's Form W-2, Wage and Tax Statement, with the Social Security Administration. Employer may not truncate any identifying number on the Social Security Administration copy. Pursuant to section 6051(a) and §31.6051-1(a)(1)(i) of this chapter, Employer furnishes copies of Forms W-2 to Employee. There are no applicable statutes, regulations, other published guidance, forms, or instructions that prohibit use of a TTIN on Form W-2, and §31.6051-1(a)(1)(i) specifically permits truncating employees' SSNs. Accordingly, Employer may truncate Employee's SSN to appear in the form of a TTIN on copies of Forms W-2 furnished to Employee. Employer may not truncate its own EIN on copies of Forms W-2 furnished to Employee.

(ii) Example 2. On April 5, year 1, Donor contributes a used car with a blue book value of \$1,100 to Charitable Organization. On April 20, year 1, Charitable Organization sends Donor copies B and C of the Form 1098-C as a contemporaneous written acknowledgement of the \$1,100 contribution as required by section 170(f)(12). In late-February, year 2, Charitable Organization prepares and files copy A of Form 1098-C with the IRS, reporting Donor's donation of a qualified vehicle in year 1. Charitable Organization may truncate Donor's SSN to appear in the form of a TTIN in the Donor's Identification Number box on copies B and C of the Form 1098-C because copies B and C of the Form 1098-C are documents required by the Internal Revenue Code and regulations to be furnished to another person; there are no applicable statutes, regulations, other published guidance, forms or instructions that prohibit the use of a TTIN on those copies; and there are no applicable statutes, regulations, other published guidance, forms, or instructions that specifically require use of an SSN or other identifying number on those copies. Charitable Organization may not truncate its own EIN on copies B and C of the Form 1098-C because a person cannot truncate its own taxpayer identifying number on any statement or other document the person furnishes to another person. Charitable Organization may not truncate any identifying number on copy A of the Form 1098-C because copy A is required to be filed with the IRS.

(c) Applicability date. This section is applicable to returns, statements, and other documents required to be filed or furnished after December 31, 2020.

Kirsten Wielobob,  
Deputy Commissioner for Services and Enforcement.

Approved: May 2, 2019.

David J. Kautter,  
Assistant Secretary for Tax Policy.

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