

Extended Time for Use of the Revised Form W-9

Announcement 2001-15

Purpose

This is to advise persons required to file information returns of the availability and required use of Form W-9, *Request for Taxpayer Identification Number and Certification* (Rev. December, 2000). In response to payor concerns about imple-

menting the new certification requirements, the use of revised Form W-9 is optional until July 1, 2001.

Certification of U.S. Status

The major change to the form is that under Part III, Certification, a payee must now certify that he or she is a U.S. person (including a U.S. resident alien). Payors must use the revised Form W-9 for all new solicitations after June 30, 2001.

Foreign Payees

A foreign person may not use Form W-9 to furnish his or her taxpayer identification number to the payor after December 31, 2000. Instead, foreign payees must use the appropriate Form W-8.