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[REDACTED]
THE COAST PROPERTY MANAGMENT LLC
[REDACTED]
[REDACTED]
[REDACTED]

022978

The payee information you reported on Form 1099 for tax year 2024 may be incorrect

Withholding agents such as banks, financial institutions, sole proprietors, and others must withhold 24% of certain reportable payments if payees don't provide a correct TIN. This is required by Internal Revenue Code (IRC) Section 3406(a).

What you need to do

If the TIN is missing or obviously incorrect (not 9 digits or contains one or more letters), you're required to:

1. Immediately begin deducting and withholding 24% from payments made to the payee.
2. Contact the payee to request the TIN. (For certain payments you can't ask for a TIN over the phone.)
3. Send the payee a Form W-9, Request for Taxpayer Identification Number and Certification, or equivalent request.
4. Stop backup withholding no later than 30 calendar days after you receive the payee's TIN.

If our list of incorrect name and TIN combinations matches your records, you must:

- Send a "B" notice to all payees on the attached list **within 15 business days** from the date of this notice. Use the individual's name and not sole proprietor's doing business as (DBA) business name.
 - "B" notices inform the payee that you'll start withholding 24% of their payments for taxes if they don't provide you the information needed. There are two types of "B" Notices: First and Second "B" Notices. Look at the lists we sent you with your previous CP2100A notices. If the payee's name isn't on one of those lists, the notice you'll send them is referred to as a First "B" notice. If the payee's name is on one of those lists, the notice you'll send them is referred to as a Second "B" notice. For more detailed information on "B" notices see [IRS.gov/CP2100A](https://www.irs.gov/CP2100A).
- If you send the payee a First B Notice, send a Form W-9, Request for Taxpayer Identification Number and Certification, or equivalent request, with that "B" notice.
- If you send the payee a Second B Notice, you must verify the payee's TIN with one of the following:
 - A copy of their Social Security card for SSN
 - IRS Letter 147C for EIN
 - IRS Letter 685C for ITIN
 - IRS Letter 096C for ATIN
- Start backup withholding **within 30 business days** from the date of this notice.
- You must **stop backup withholding within 30 calendar days** after receiving the required payee information.

If you don't collect backup withholding:

You'll be responsible for paying the taxes that you should've withheld.

You don't need to do anything if:

- You made an error in reporting, and the payee's name or TIN on this list isn't what is in your records.
- You already have the payee's TIN but didn't include it on the information return.
- The payee provided updated information to you prior to receiving this notice and you corrected your records.
- The IRS made a processing error and the payee's name or TIN combination on this list is different than what you reported.

How to report and pay backup withholding

You must deposit the amounts you withhold and file Form 945, Annual Return of Withheld Federal Income Tax.

- Report the withheld amounts on the line titled "Backup withholding" of Form 945.
- Report the withheld amounts in the box titled "Federal income tax withheld" of the payee's Form 1099 for the year in which the payments are withheld.

Additional information

- Visit [IRS.gov/Eservices](https://www.irs.gov/Eservices) for information on validating TIN and name combinations.
- See Publication 1281, Backup Withholding for Missing and Incorrect Name/TIN(S), and Publication 15, (Circular E) Employer's Tax Guide, for more information.
- Find tax forms and publications by visiting [IRS.gov/Forms](https://www.irs.gov/Forms).
- Call us at 866-455-7438 or +1-304-263-8700 (for international callers) if you can't find what you need online.
- Keep this notice with your records for three years.

Payer TIN: [REDACTED] Payer name: [REDACTED] Payee TIN status: INCORRECT NAME/TIN(S)	Transmitter control code: Form: 1099-MISC
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Payee information	Payee name and address
Payee TIN: [REDACTED] Sequence No: 00002	[REDACTED] [REDACTED] [REDACTED]
Payee TIN: [REDACTED] Sequence No: 00003	[REDACTED] [REDACTED] [REDACTED]
Payee TIN: [REDACTED] Sequence No: 00004	[REDACTED] [REDACTED] [REDACTED]